

CLIENT M3234

**LALAJ CPA PC  
2817 31ST ST  
ASTORIA, NY 11102  
(212) 404-6150**

March 15, 2024

MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001

Dear Client:

Your 2023 Federal S Corporation Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-CORP, E-file Authorization for Corporations. No tax is payable with the filing of this return.

Your 2023 New York S Corporation Franchise Tax Return will be electronically filed with the New York Department of Taxation and Finance upon receipt of a signed Form TR-579-CT. There is a balance due of \$1,000.

Mail your New York payment voucher, CT-200-V, on or before March 15, 2024 to:

NYS Department of Taxation & Finance  
Corp - V  
P.O. Box 15163  
Albany, NY 12212-5163

Your 2023 New York City Corporation Income Tax Return will be electronically filed with the New York City Department of Finance upon receipt of a signed Form NYC 579-GCT. There is a balance due of \$2,327. Mail the New York City payment voucher on or before March 15, 2024 to:

NYC DEPARTMENT OF FINANCE  
P.O. BOX 3933  
NEW YORK, NY 10008-3933

Your estimated tax schedule for 2024 is listed below:

Due Date	New York City
3/15/24	\$ 618 Paid
6/17/24	620
9/16/24	619
12/16/24	619
	-----
	\$ 2,476

You must distribute a copy of the 2023 Schedule K-1 to each shareholder. Be sure to give each shareholder a copy of the Shareholder's Instructions for Schedule K-1 (Form 1120S).

Please call if you have any questions.

Sincerely,

ELTON LALAJ CPA

Form <b>1120-S</b> <small>Department of the Treasury Internal Revenue Service</small>		<b>U.S. Income Tax Return for an S Corporation</b> <b>Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.</b> <b>Go to <a href="http://www.irs.gov/Form1120S">www.irs.gov/Form1120S</a> for instructions and the latest information.</b>			<small>OMB No. 1545-0123</small>  <b>2023</b>	
For calendar year 2023 or tax year beginning , 2023, ending ,						
<b>A</b> S election effective date <b>12/20/2013</b>	<b>TYPE OR PRINT</b>	MOXY RESTAURANT ASSOCIATES INC. SMITHFIELD HALL 138 WEST 25TH ST NEW YORK, NY 10001		<b>D</b> Employer identification number <b>46-4423234</b>		
<b>B</b> Business activity code number (see instructions) <b>722410</b>				<b>E</b> Date incorporated <b>12/20/2013</b>		
<b>C</b> Check if Schedule M-3 attached <input type="checkbox"/>				<b>F</b> Total assets (see instructions) \$ <b>633,337.</b>		
<b>G</b> Is the corporation electing to be an S corporation beginning with this tax year? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
<b>H</b> Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> S election termination						
<b>I</b> Enter the number of shareholders who were shareholders during any part of the tax year. . . . . <u>9</u>						
<b>J</b> Check if corporation: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes						
<b>Caution:</b> Include <b>only</b> trade or business income and expenses on lines 1a through 22. See the instructions for more information.						
<b>I N C O M E</b>	<b>1 a</b> Gross receipts or sales	<b>4,282,509.</b>	<b>b</b> Less returns and allowances		<b>Balance</b>	
	<b>2</b> Cost of goods sold (attach Form 1125-A)					
	<b>3</b> Gross profit. Subtract line 2 from line 1c					
	<b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797)					
	<b>5</b> Other income (loss) (see instrs — att statement)					
	<b>6</b> <b>Total income (loss).</b> Add lines 3 through 5					
<b>D E D U C T I O N S  S E E  I N S T R U C T I O N S</b>	<b>7</b> Compensation of officers (see instructions — attach Form 1125-E)					
	<b>8</b> Salaries and wages (less employment credits)					
	<b>9</b> Repairs and maintenance					
	<b>10</b> Bad debts					
	<b>11</b> Rents					
	<b>12</b> Taxes and licenses					
	<b>13</b> Interest (see instructions)					
	<b>14</b> Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)					
	<b>15</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> )					
	<b>16</b> Advertising					
	<b>17</b> Pension, profit-sharing, etc., plans					
	<b>18</b> Employee benefit programs					
	<b>19</b> Energy efficient commercial buildings deduction (attach Form 7205)					
	<b>20</b> Other deductions (attach statement)		SEE STATEMENT 1			
	<b>21</b> <b>Total deductions.</b> Add lines 7 through 20					
	<b>22</b> <b>Ordinary business income (loss).</b> Subtract line 21 from line 6					
<b>T A X  A N D  P A Y M E N T S</b>	<b>23 a</b> Excess net passive income or LIFO recapture tax (see instructions)		<b>23 a</b>			
	<b>b</b> Tax from Schedule D (Form 1120-S)		<b>23 b</b>			
	<b>c</b> Add lines 23a and 23b (see instructions for additional taxes)				<b>23 c</b>	
	<b>24 a</b> Current year's estimated tax payments and preceding year's overpayment credited to the current year		<b>24 a</b>			
	<b>b</b> Tax deposited with Form 7004		<b>24 b</b>			
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136)		<b>24 c</b>			
	<b>d</b> Elective payment election amount from Form 3800		<b>24 d</b>			
	<b>z</b> Add lines 24a through 24d				<b>24 z</b>	
	<b>25</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached				<b>25</b>	
	<b>26</b> <b>Amount owed.</b> If line 24z is smaller than the total of lines 23c and 25, enter amount owed				<b>26</b>	
	<b>27</b> <b>Overpayment.</b> If line 24z is larger than the total of lines 23c and 25, enter amount overpaid				<b>27</b>	
	<b>28</b> Enter amount from line 27: <b>Credited to 2024 estimated tax</b> <b>Refunded</b>				<b>28</b>	
<b>Sign Here</b> <div style="display: flex; justify-content: space-between;"><div>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</div><div style="border: 1px solid black; padding: 5px; text-align: center;">May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</div></div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"><div>Signature of officer _____</div><div>Date _____</div><div style="text-align: center;">DIRECTOR Title</div></div>						
<b>Paid Preparer Use Only</b> <div style="display: flex; justify-content: space-between;"><div>Print/Type preparer's name <b>ELTON LALAJ CPA</b></div><div>Preparer's signature <b>ELTON LALAJ CPA</b></div><div>Date _____</div><div>Check <input type="checkbox"/> if self-employed</div><div>PTIN <b>P00437378</b></div></div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"><div>Firm's name <b>LALAJ CPA PC</b></div><div>Firm's EIN <b>82-3739090</b></div></div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"><div>Firm's address <b>2817 31ST ST ASTORIA, NY 11102</b></div><div>Phone no. <b>(212) 404-6150</b></div></div>						

Form 1120-S (2023) MOXY RESTAURANT ASSOCIATES INC.

46-4423234

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Schedule B Other Information (see instructions)				Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____					
2 See the instructions and enter the: a Business activity <u>BAR &amp; TAVERN</u> b Product or service <u>FOOD &amp; BEVERAGES</u>					
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . . . .					X
4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below. . . . .					X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made	
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below. . . . .					X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum % Owned in Profit, Loss, or Capital	
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? . . . . . If "Yes," complete lines (i) and (ii) below.					X
(i) Total shares of restricted stock. . . . .					
(ii) Total shares of non-restricted stock. . . . .					
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? . . . . . If "Yes," complete lines (i) and (ii) below.					X
(i) Total shares of stock outstanding at the end of the tax year . . . . .					
(ii) Total shares of stock outstanding if all instruments were executed . . . . .					
6 Has this corporation filed, or is it required to file, <b>Form 8918</b> , Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .					X
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount. . . . . If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>					
8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions . . . . . \$ _____					
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions . . . . .					X
10 Does the corporation satisfy one or more of the following? See instructions . . . . .					X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.					
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense.					
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach <b>Form 8990</b> , Limitation on Business Interest Expense Under Section 163(j).					
11 Does the corporation satisfy both of the following conditions? . . . . .					X
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.					
b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.					

Schedule B	Other Information (see instructions) (continued)	Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?..... If "Yes," enter the amount of principal reduction. .... \$ _____		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions. ....		X
14a	Did the corporation make any payments in 2023 that would require it to file Form(s) 1099?.....	X	
b	If "Yes," did or will the corporation file required Form(s) 1099?.....	X	
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?..... If "Yes," enter the amount from Form 8996, line 15. .... \$ _____		X
16	At any time during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions. ....		X

Schedule K	Shareholders' Pro Rata Share Items	Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22).....	1 77,177.
	2 Net rental real estate income (loss) (attach Form 8825).....	2
	3a Other gross rental income (loss)..... 3a	
	b Expenses from other rental activities (attach statement)..... 3b	
	c Other net rental income (loss). Subtract line 3b from line 3a.....	3c
	4 Interest income.....	4
	5 Dividends: a Ordinary dividends..... 5a	
	b Qualified dividends..... 5b	
	6 Royalties.....	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)).....	7
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))..... 8a	
	b Collectibles (28%) gain (loss)..... 8b	
	c Unrecaptured section 1250 gain (attach statement)..... 8c	
	9 Net section 1231 gain (loss) (attach Form 4797).....	9
	10 Other income (loss) (see instructions)..... Type:.....	10
	11 Section 179 deduction (attach Form 4562).....	11 31,433.
	12a Charitable contributions..... SEE STATEMENT 2..... 12a	122.
	b Investment interest expense.....	12b
	c Section 59(e)(2) expenditures..... Type:.....	12c
Credits	d Other deductions (see instructions)..... Type:.....	12d
	13a Low-income housing credit (section 42(j)(5)).....	13a
	b Low-income housing credit (other).....	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable).....	13c
	d Other rental real estate credits (see instrs)..... Type:.....	13d
	e Other rental credits (see instructions)..... Type:.....	13e
	f Biofuel producer credit (attach Form 6478).....	13f
	g Other credits (see instructions)..... Type:..... SEE STATEMENT 3.....	13g 52,787.
International	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance..... <input type="checkbox"/>	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment.....	15a
	b Adjusted gain or loss.....	15b
	c Depletion (other than oil and gas).....	15c
	d Oil, gas, and geothermal properties — gross income.....	15d
	e Oil, gas, and geothermal properties — deductions.....	15e
	f Other AMT items (attach statement).....	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income.....	16a
	b Other tax-exempt income.....	16b
	c Nondeductible expenses.....	16c 52,787.
	d Distributions (attach stmt if required) (see instrs).....	16d 87,788.
	e Repayment of loans from shareholders.....	16e
	f Foreign taxes paid or accrued.....	16f

Form 1120-S (2023) MOXY RESTAURANT ASSOCIATES INC.

46-4423234

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Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount	
Other Information	17 a	Investment income .....	17 a	
	b	Investment expenses .....	17 b	
	c	Dividend distributions paid from accumulated earnings and profits .....	17 c	
	d	Other items and amounts (attach statement) SEE STATEMENT 4		
Reconciliation	18	Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f. ....	18	45,622.

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year		
		Assets		(a)	(b)	(c)	(d)	
1	Cash.....				191.		673.	
2 a	Trade notes and accounts receivable.....							
b	Less allowance for bad debts.....	(	)			(	)	
3	Inventories.....				30,495.		31,545.	
4	U.S. government obligations.....							
5	Tax-exempt securities (see instructions)....							
6	Other current assets (attach stmt) . . . . .	SEE ST. 5.			32,719.		58,891.	
7	Loans to shareholders.....				224,974.		87,794.	
8	Mortgage and real estate loans.....							
9	Other investments (attach statement) .....							
10 a	Buildings and other depreciable assets.....			1,242,914.		1,274,347.		
b	Less accumulated depreciation.....	(	756,202.)		486,712.	(	819,913.)	
11 a	Depletable assets.....							
b	Less accumulated depletion.....	(	)			(	)	
12	Land (net of any amortization).....							
13 a	Intangible assets (amortizable only).....							
b	Less accumulated amortization.....	(	)			(	)	
14	Other assets (attach stmt).....							
15	Total assets.....				775,091.		633,337.	
Liabilities and Shareholders' Equity								
16	Accounts payable.....				36,393.		53,993.	
17	Mortgages, notes, bonds payable in less than 1 year . . . .				39,076.		39,076.	
18	Other current liabilities (attach stmt) . . . . .	SEE ST. 6.			67,165.		146,519.	
19	Loans from shareholders.....				133,250.			
20	Mortgages, notes, bonds payable in 1 year or more.....				114,979.		104,474.	
21	Other liabilities (attach statement) .....							
22	Capital stock .....							
23	Additional paid-in capital.....							
24	Retained earnings .....				384,228.		289,275.	
25	Adjustments to shareholders' equity (att stmt) .....							
26	Less cost of treasury stock.....			(	)		(	)
27	Total liabilities and shareholders' equity.....				775,091.		633,337.	

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note:** The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books. ....	-7,165.	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest. . \$ . . . . .	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize):		6	Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize):	
a	Depreciation. . . . . \$ . . . . .		a	Depreciation . . . \$ . . . . .	
b	Travel and entertainment \$ . . . . .		7	Add lines 5 and 6. . . . .	0.
	SEE STATEMENT 7 . . . . . 52,787.	52,787.	8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4. . . . .	45,622.
4	Add lines 1 through 3. . . . .	45,622.			

**Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account**  
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year. ....	384,228.		
2	Ordinary income from page 1, line 22. ....	77,177.		
3	Other additions. ....			
4	Loss from page 1, line 22. ....	( )		
5	Other reductions. . . SEE STATEMENT 8 . . . . .	( 84,342. )		( )
6	Combine lines 1 through 5. ....	377,063.		
7	Distributions. ....	87,788.		
8	Balance at end of tax year. Subtract line 7 from line 6. ....	289,275.		

Lalaj CPA PC  
2817 31st St  
Astoria, NY 11102

**DAVID MASSEY**  
129 BUCKINGHAM ROAD  
YONKERS, NY 10701



MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001  
(212) 929-9677

March 15, 2024

DAVID MASSEY  
129 BUCKINGHAM ROAD  
YONKERS, NY 10701

RE:  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
46-4423234  
2023 S Corporation Schedule K-1 (Form 1120S)

Dear DAVID MASSEY:

Enclosed is your 2023 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from MOXY RESTAURANT ASSOCIATES INC.. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2023 federal income tax return that was filed with the Internal Revenue Service.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

MOXY RESTAURANT ASSOCIATES INC.

Enclosure(s)

671121

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning / / ending / /

**2023**☐ Final K-1☐ Amended K-1**Shareholder's Share of Income, Deductions, Credits, etc.**

See separate instructions.

**Part I Information About the Corporation****A** Corporation's employer identification number  
46-4423234**B** Corporation's name, address, city, state, and ZIP code  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001**C** IRS Center where corporation filed return  
E-FILE**D** Corporation's total number of shares  
Beginning of tax year ..... 100  
End of tax year ..... 100**Part II Information About the Shareholder****E** Shareholder's identifying number  
[REDACTED]**F** Shareholder's name, address, city, state, and ZIP code  
DAVID MASSEY  
129 BUCKINGHAM ROAD  
YONKERS, NY 10701**G** Current year allocation percentage ..... 21.25 %**H** Shareholder's number of shares  
Beginning of tax year ..... 21  
End of tax year ..... 21**I** Loans from shareholder  
Beginning of tax year ..... \$ 37,171.  
End of tax year ..... \$FOR  
IRS  
USE  
ONLY**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
	16,400.	N	11,217.
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Schedule K-3 is attached if checked <input type="checkbox"/>
<b>6</b>	Royalties	<b>15</b>	Alternative minimum tax (AMT) items
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)	<b>16</b>	Items affecting shareholder basis
		C	11,217.
<b>10</b>	Other income (loss)	D	16,842.
		<b>17</b>	Other information
		AC*	STMT
<b>11</b>	Section 179 deduction		
	6,680.	AJ*	STMT
<b>12</b>	Other deductions		
A	26.	V*	STMT
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		

\*See attached statement for additional information.

MOXY RESTAURANT ASSOCIATES INC. 46-4423234

SCHEDULE K-1 (FORM 1120S) 2023

**SUPPLEMENTAL INFORMATION**

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**BOX 17  
OTHER INFORMATION**

**\* DESCRIPTIVE INFORMATION**

AC	GROSS RECEIPTS FOR SECTION 448 (C).....	\$	910,033.
AJ	AGGREGATE BUSINESS ACTIVITY GROSS INCOME.....		668,923.
AJ	AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS.....		659,202.

SHAREHOLDER 1 : DAVID MASSEY

**Statement A—QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)**

<b>S corporation's name:</b> MOXY RESTAURANT ASSOCIATES INC.	<b>S corporation's EIN:</b> 46-4423234
<b>Shareholder's name:</b> DAVID MASSEY	<b>Shareholder's identifying number:</b> [REDACTED]

<b>Shareholder's share of:</b>	MOXY RESTAURANT ASSOCIATES INC.		
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)	16,400.		
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss) . . . . .			
	Other income (loss) . . . . .			
	Section 179 deduction . . . . .	6,680.		
	Other deductions . . . . .			
<b>W-2 wages</b> . . . . .		344,135.		
<b>UBIA of qualified property</b> . . . . .		111,689.		
<b>Section 199A dividends</b>				

<b>Shareholder's share of:</b>			
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)			
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss) . . . . .			
	Other income (loss) . . . . .			
	Section 179 deduction . . . . .			
	Other deductions . . . . .			
<b>W-2 wages</b> . . . . .				
<b>UBIA of qualified property</b> . . . . .				

Lalaj CPA PC  
2817 31st St  
Astoria, NY 11102

**WILLIAM THOMPSON**  
4106 50TH ST AP 6F  
WOODSIDE, NY 11377

MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001  
(212) 929-9677

March 15, 2024

WILLIAM THOMPSON  
4106 50TH ST AP 6F  
WOODSIDE, NY 11377

RE:  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
46-4423234  
2023 S Corporation Schedule K-1 (Form 1120S)

Dear WILLIAM THOMPSON:

Enclosed is your 2023 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from MOXY RESTAURANT ASSOCIATES INC.. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2023 federal income tax return that was filed with the Internal Revenue Service.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

MOXY RESTAURANT ASSOCIATES INC.

Enclosure(s)

671121

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning / / ending / /

**2023**☐ Final K-1☐ Amended K-1**Shareholder's Share of Income, Deductions, Credits, etc.**  
See separate instructions.**Part I Information About the Corporation****A** Corporation's employer identification number  
46-4423234**B** Corporation's name, address, city, state, and ZIP code  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001**C** IRS Center where corporation filed return  
E-FILE**D** Corporation's total number of shares  
Beginning of tax year ..... 100  
End of tax year ..... 100**Part II Information About the Shareholder****E** Shareholder's identifying number  
[REDACTED]**F** Shareholder's name, address, city, state, and ZIP code  
WILLIAM THOMPSON  
4106 50TH ST AP 6F  
WOODSIDE, NY 11377**G** Current year allocation percentage ..... 5 %**H** Shareholder's number of shares  
Beginning of tax year ..... 5  
End of tax year ..... 5**I** Loans from shareholder  
Beginning of tax year ..... \$  
End of tax year ..... \$FOR  
IRS  
USE  
ONLY**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
	3,859.	N	2,639.
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Schedule K-3 is attached if checked <input type="checkbox"/>
<b>6</b>	Royalties	<b>15</b>	Alternative minimum tax (AMT) items
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)	<b>16</b>	Items affecting shareholder basis
		C	2,639.
<b>10</b>	Other income (loss)	D	7,464.
		<b>17</b>	Other information
		AC*	STMT
<b>11</b>	Section 179 deduction		
	1,572.	AJ*	STMT
<b>12</b>	Other deductions		
A	6.	V*	STMT
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		

\*See attached statement for additional information.

MOXY RESTAURANT ASSOCIATES INC. 46-4423234

SCHEDULE K-1 (FORM 1120S) 2023

**SUPPLEMENTAL INFORMATION**

PAGE 2

**BOX 17  
OTHER INFORMATION**

**\* DESCRIPTIVE INFORMATION**

AC	GROSS RECEIPTS FOR SECTION 448(C).....	\$	214,125.
AJ	AGGREGATE BUSINESS ACTIVITY GROSS INCOME.....		157,394.
AJ	AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS.....		155,106.

SHAREHOLDER 2 : WILLIAM THOMPSON



**Statement A—QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)**

<b>S corporation's name:</b> MOXY RESTAURANT ASSOCIATES INC.	<b>S corporation's EIN:</b> 46-4423234
<b>Shareholder's name:</b> WILLIAM THOMPSON	<b>Shareholder's identifying number:</b> [REDACTED]

<b>Shareholder's share of:</b>	MOXY RESTAURANT ASSOCIATES INC.		
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)	3,859.		
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss) . . . . .			
	Other income (loss) . . . . .			
	Section 179 deduction . . . . .	1,572.		
	Other deductions . . . . .			
W-2 wages . . . . .		80,973.		
UBIA of qualified property . . . . .		26,280.		
Section 199A dividends				

<b>Shareholder's share of:</b>			
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)			
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss) . . . . .			
	Other income (loss) . . . . .			
	Section 179 deduction . . . . .			
	Other deductions . . . . .			
W-2 wages . . . . .				
UBIA of qualified property . . . . .				

Lalaj CPA PC  
2817 31st St  
Astoria, NY 11102

**KEITH DUVAL**  
11 IDAHO AVE  
STATEN ISLAND, NY 10309

MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001  
(212) 929-9677

March 15, 2024

KEITH DUVAL  
11 IDAHO AVE  
STATEN ISLAND, NY 10309

RE:  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
46-4423234  
2023 S Corporation Schedule K-1 (Form 1120S)

Dear KEITH DUVAL:

Enclosed is your 2023 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from MOXY RESTAURANT ASSOCIATES INC.. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2023 federal income tax return that was filed with the Internal Revenue Service.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

MOXY RESTAURANT ASSOCIATES INC.

Enclosure(s)

671121

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning / / ending / /

**2023**☐ Final K-1☐ Amended K-1**Shareholder's Share of Income, Deductions, Credits, etc.**  
See separate instructions.**Part I Information About the Corporation****A** Corporation's employer identification number  
46-4423234**B** Corporation's name, address, city, state, and ZIP code  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001**C** IRS Center where corporation filed return  
E-FILE**D** Corporation's total number of shares  
Beginning of tax year ..... 100  
End of tax year ..... 100**Part II Information About the Shareholder****E** Shareholder's identifying number  
[REDACTED]**F** Shareholder's name, address, city, state, and ZIP code  
KEITH DUVAL  
11 IDAHO AVE  
STATEN ISLAND, NY 10309**G** Current year allocation percentage ..... 2 %**H** Shareholder's number of shares  
Beginning of tax year ..... 2  
End of tax year ..... 2**I** Loans from shareholder  
Beginning of tax year ..... \$ 47,557.  
End of tax year ..... \$FOR  
IRS  
USE  
ONLY**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
	1,544.	N	1,056.
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Schedule K-3 is attached if checked <input type="checkbox"/>
<b>6</b>	Royalties	<b>15</b>	Alternative minimum tax (AMT) items
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)	<b>16</b>	Items affecting shareholder basis
		C	1,056.
<b>10</b>	Other income (loss)	D	2,108.
		<b>17</b>	Other information
		AC*	STMT
<b>11</b>	Section 179 deduction		
	629.	AJ*	STMT
<b>12</b>	Other deductions		
A	2.	V*	STMT
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		

\*See attached statement for additional information.

MOXY RESTAURANT ASSOCIATES INC. 46-4423234

SCHEDULE K-1 (FORM 1120S) 2023

**SUPPLEMENTAL INFORMATION**

PAGE 2

**BOX 17  
OTHER INFORMATION**

**\* DESCRIPTIVE INFORMATION**

AC	GROSS RECEIPTS FOR SECTION 448 (C).....	\$	85,650.
AJ	AGGREGATE BUSINESS ACTIVITY GROSS INCOME.....		62,957.
AJ	AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS.....		62,043.

**Statement A—QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)**

<b>S corporation's name:</b> MOXY RESTAURANT ASSOCIATES INC.		<b>S corporation's EIN:</b> 46-4423234	
<b>Shareholder's name:</b> KEITH DUVAL		<b>Shareholder's identifying number:</b> [REDACTED]	

	MOXY RESTAURANT ASSOCIATES INC.		
<b>Shareholder's share of:</b>	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB

<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>			
	Ordinary business income (loss)	1,544.	
	Rental income (loss) . . . . .		
	Royalty income (loss) . . . . .		
	Section 1231 gain (loss) . . . . .		
	Other income (loss) . . . . .		
	Section 179 deduction . . . . .	629.	
	Other deductions . . . . .		
<b>W-2 wages</b> . . . . .		32,389.	
<b>UBIA of qualified property</b> . . . . .		10,512.	
<b>Section 199A dividends</b>			

<b>Shareholder's share of:</b>	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB

<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>			
	Ordinary business income (loss)		
	Rental income (loss) . . . . .		
	Royalty income (loss) . . . . .		
	Section 1231 gain (loss) . . . . .		
	Other income (loss) . . . . .		
	Section 179 deduction . . . . .		
	Other deductions . . . . .		
<b>W-2 wages</b> . . . . .			
<b>UBIA of qualified property</b> . . . . .			

Lalaj CPA PC  
2817 31st St  
Astoria, NY 11102

**DAVID N MASSEY**  
517 WEST FREDERICK ST  
LANCASTER, PA 17603

MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001  
(212) 929-9677

March 15, 2024

DAVID N MASSEY  
517 WEST FREDERICK ST  
LANCASTER, PA 17603

RE:  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
46-4423234  
2023 S Corporation Schedule K-1 (Form 1120S)

Dear DAVID N MASSEY:

Enclosed is your 2023 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from MOXY RESTAURANT ASSOCIATES INC.. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2023 federal income tax return that was filed with the Internal Revenue Service.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

MOXY RESTAURANT ASSOCIATES INC.

Enclosure(s)



671121

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning / / ending / /

**2023**☐ Final K-1☐ Amended K-1**Shareholder's Share of Income, Deductions, Credits, etc.**  
See separate instructions.**Part I Information About the Corporation****A** Corporation's employer identification number  
46-4423234**B** Corporation's name, address, city, state, and ZIP code  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001**C** IRS Center where corporation filed return  
E-FILE**D** Corporation's total number of shares  
Beginning of tax year ..... 100  
End of tax year ..... 100**Part II Information About the Shareholder****E** Shareholder's identifying number  
[REDACTED]**F** Shareholder's name, address, city, state, and ZIP code  
DAVID N MASSEY  
517 WEST FREDERICK ST  
LANCASTER, PA 17603**G** Current year allocation percentage ..... 2 %**H** Shareholder's number of shares  
Beginning of tax year ..... 2  
End of tax year ..... 2**I** Loans from shareholder  
Beginning of tax year ..... \$ 30,354.  
End of tax year ..... \$FOR  
IRS  
USE  
ONLY**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
	1,544.	N	1,056.
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Schedule K-3 is attached if checked <input type="checkbox"/>
<b>6</b>	Royalties	<b>15</b>	Alternative minimum tax (AMT) items
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)	<b>16</b>	Items affecting shareholder basis
		C	1,056.
<b>10</b>	Other income (loss)	D	2,108.
		<b>17</b>	Other information
		AC*	STMT
<b>11</b>	Section 179 deduction		
	629.	AJ*	STMT
<b>12</b>	Other deductions		
A	2.	V*	STMT
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		

\*See attached statement for additional information.

MOXY RESTAURANT ASSOCIATES INC. 46-4423234

SCHEDULE K-1 (FORM 1120S) 2023

**SUPPLEMENTAL INFORMATION**

PAGE 2

**BOX 17  
OTHER INFORMATION**

**\* DESCRIPTIVE INFORMATION**

AC	GROSS RECEIPTS FOR SECTION 448 (C).....	\$	85,650.
AJ	AGGREGATE BUSINESS ACTIVITY GROSS INCOME.....		62,957.
AJ	AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS.....		62,043.

**Statement A—QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)**

<b>S corporation's name:</b> MOXY RESTAURANT ASSOCIATES INC.	<b>S corporation's EIN:</b> 46-4423234
<b>Shareholder's name:</b> DAVID N MASSEY	<b>Shareholder's identifying number:</b> [REDACTED]

<b>Shareholder's share of:</b>	MOXY RESTAURANT ASSOCIATES INC.		
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)	1,544.		
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss) . . . . .			
	Other income (loss) . . . . .			
	Section 179 deduction . . . . .	629.		
	Other deductions . . . . .			
W-2 wages . . . . .		32,389.		
UBIA of qualified property . . . . .		10,512.		
Section 199A dividends				

<b>Shareholder's share of:</b>			
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)			
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss) . . . . .			
	Other income (loss) . . . . .			
	Section 179 deduction . . . . .			
	Other deductions . . . . .			
W-2 wages . . . . .				
UBIA of qualified property . . . . .				

Lalaj CPA PC  
2817 31st St  
Astoria, NY 11102

**ERIK M. MANNING**  
293 FAHLGREN PLACE APT 3C  
BROOKLYN, NY 11228

MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001  
(212) 929-9677

March 15, 2024

ERIK M. MANNING  
293 FAHLGREN PLACE APT 3C  
BROOKLYN, NY 11228

RE:  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
46-4423234  
2023 S Corporation Schedule K-1 (Form 1120S)

Dear ERIK M. MANNING:

Enclosed is your 2023 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from MOXY RESTAURANT ASSOCIATES INC.. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2023 federal income tax return that was filed with the Internal Revenue Service.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

MOXY RESTAURANT ASSOCIATES INC.

Enclosure(s)

671121

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning

/ /

ending

/ /

**2023**☐ Final K-1☐ Amended K-1**Shareholder's Share of Income, Deductions, Credits, etc.**

See separate instructions.

**Part I Information About the Corporation****A** Corporation's employer identification number

46-4423234

**B** Corporation's name, address, city, state, and ZIP codeMOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001**C** IRS Center where corporation filed return

E-FILE

**D** Corporation's total number of shares

Beginning of tax year ..... 100

End of tax year ..... 100

**Part II Information About the Shareholder****E** Shareholder's identifying number

[REDACTED]

**F** Shareholder's name, address, city, state, and ZIP codeERIK M. MANNING  
293 FAHLGREN PLACE APT 3C  
BROOKLYN, NY 11228**G** Current year allocation percentage ..... 5 %**H** Shareholder's number of shares

Beginning of tax year ..... 5

End of tax year ..... 5

**I** Loans from shareholder

Beginning of tax year ..... \$ 9,249.

End of tax year ..... \$

FOR  
IRS  
USE  
ONLY**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
	3,859.	N	2,639.
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Schedule K-3 is attached if checked <input type="checkbox"/>
<b>6</b>	Royalties	<b>15</b>	Alternative minimum tax (AMT) items
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)	<b>16</b>	Items affecting shareholder basis
		C	2,639.
<b>10</b>	Other income (loss)	D	7,464.
		<b>17</b>	Other information
		AC*	STMT
<b>11</b>	Section 179 deduction		
	1,572.	AJ*	STMT
<b>12</b>	Other deductions		
A	6.	V*	STMT
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		

\*See attached statement for additional information.

MOXY RESTAURANT ASSOCIATES INC. 46-4423234

SCHEDULE K-1 (FORM 1120S) 2023

**SUPPLEMENTAL INFORMATION**

PAGE 2

**BOX 17  
OTHER INFORMATION**

**\* DESCRIPTIVE INFORMATION**

AC	GROSS RECEIPTS FOR SECTION 448 (C).....	\$	214,126.
AJ	AGGREGATE BUSINESS ACTIVITY GROSS INCOME.....		157,394.
AJ	AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS.....		155,106.

**Statement A—QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)**

<b>S corporation's name:</b> MOXY RESTAURANT ASSOCIATES INC.	<b>S corporation's EIN:</b> 46-4423234
<b>Shareholder's name:</b> ERIK M. MANNING	<b>Shareholder's identifying number:</b> [REDACTED]

<b>Shareholder's share of:</b>	MOXY RESTAURANT ASSOCIATES INC.		
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)	3,859.		
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss). . . . .			
	Other income (loss). . . . .			
	Section 179 deduction. . . . .	1,572.		
	Other deductions. . . . .			
W-2 wages . . . . .		80,973.		
UBIA of qualified property . . . . .		26,280.		
Section 199A dividends				

<b>Shareholder's share of:</b>			
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)			
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss). . . . .			
	Other income (loss). . . . .			
	Section 179 deduction. . . . .			
	Other deductions. . . . .			
<b>W-2 wages</b> . . . . .				
<b>UBIA of qualified property</b> . . . . .				



Lalaj CPA PC  
2817 31st St  
Astoria, NY 11102

**JOHN SCHNEIDER**  
54 HAYMAKER LANE  
LEVITTOWN, NY 11756

MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001  
(212) 929-9677

March 15, 2024

JOHN SCHNEIDER  
54 HAYMAKER LANE  
LEVITTOWN, NY 11756

RE:  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
46-4423234  
2023 S Corporation Schedule K-1 (Form 1120S)

Dear JOHN SCHNEIDER:

Enclosed is your 2023 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from MOXY RESTAURANT ASSOCIATES INC.. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2023 federal income tax return that was filed with the Internal Revenue Service.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

MOXY RESTAURANT ASSOCIATES INC.

Enclosure(s)

671121

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning / / ending / /

**2023**☐ Final K-1☐ Amended K-1**Shareholder's Share of Income, Deductions, Credits, etc.**  
See separate instructions.**Part I Information About the Corporation****A** Corporation's employer identification number  
46-4423234**B** Corporation's name, address, city, state, and ZIP code  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001**C** IRS Center where corporation filed return  
E-FILE**D** Corporation's total number of shares  
Beginning of tax year ..... 100  
End of tax year ..... 100**Part II Information About the Shareholder****E** Shareholder's identifying number  
[REDACTED]**F** Shareholder's name, address, city, state, and ZIP code  
JOHN SCHNEIDER  
54 HAYMAKER LANE  
LEVITTOWN, NY 11756**G** Current year allocation percentage ..... 1 %**H** Shareholder's number of shares  
Beginning of tax year ..... 1  
End of tax year ..... 1**I** Loans from shareholder  
Beginning of tax year ..... \$ 8,919.  
End of tax year ..... \$FOR  
IRS  
USE  
ONLY**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
	772.	N	528.
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Schedule K-3 is attached if checked <input type="checkbox"/>
<b>6</b>	Royalties	<b>15</b>	Alternative minimum tax (AMT) items
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)	<b>16</b>	Items affecting shareholder basis
		C	528.
<b>10</b>	Other income (loss)	D	1,276.
		<b>17</b>	Other information
		AC*	STMT
<b>11</b>	Section 179 deduction		
	314.	AJ*	STMT
<b>12</b>	Other deductions		
A	1.	V*	STMT
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		

\*See attached statement for additional information.

MOXY RESTAURANT ASSOCIATES INC. 46-4423234

SCHEDULE K-1 (FORM 1120S) 2023

**SUPPLEMENTAL INFORMATION**

PAGE 2

**BOX 17  
OTHER INFORMATION**

**\* DESCRIPTIVE INFORMATION**

AC	GROSS RECEIPTS FOR SECTION 448 (C).....	\$	42,825.
AJ	AGGREGATE BUSINESS ACTIVITY GROSS INCOME.....		31,479.
AJ	AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS.....		31,021.

**Statement A—QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)**

<b>S corporation's name:</b> MOXY RESTAURANT ASSOCIATES INC.	<b>S corporation's EIN:</b> 46-4423234
<b>Shareholder's name:</b> JOHN SCHNEIDER	<b>Shareholder's identifying number:</b> [REDACTED]

<b>Shareholder's share of:</b>	MOXY RESTAURANT ASSOCIATES INC.		
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)	772 .	
	Rental income (loss) . . . . .		
	Royalty income (loss) . . . . .		
	Section 1231 gain (loss) . . . . .		
	Other income (loss) . . . . .		
	Section 179 deduction . . . . .	314 .	
	Other deductions . . . . .		
W-2 wages . . . . .		16,195 .	
UBIA of qualified property . . . . .		5,256 .	
Section 199A dividends			

<b>Shareholder's share of:</b>			
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)			
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss) . . . . .			
	Other income (loss) . . . . .			
	Section 179 deduction . . . . .			
	Other deductions . . . . .			
W-2 wages . . . . .				
UBIA of qualified property . . . . .				

Lalaj CPA PC  
2817 31st St  
Astoria, NY 11102

**GAVIN WHISTON**  
240 WOODLAND DRIVE  
WADING RIVER, NY 11792

MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001  
(212) 929-9677

March 15, 2024

GAVIN WHISTON  
240 WOODLAND DRIVE  
WADING RIVER, NY 11792

RE:  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
46-4423234  
2023 S Corporation Schedule K-1 (Form 1120S)

Dear GAVIN WHISTON:

Enclosed is your 2023 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from MOXY RESTAURANT ASSOCIATES INC.. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2023 federal income tax return that was filed with the Internal Revenue Service.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

MOXY RESTAURANT ASSOCIATES INC.

Enclosure(s)

671121

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning / / ending / /

**2023**☐ Final K-1☐ Amended K-1**Shareholder's Share of Income, Deductions, Credits, etc.**  
See separate instructions.**Part I Information About the Corporation**

<b>A</b>	Corporation's employer identification number 46-4423234
<b>B</b>	Corporation's name, address, city, state, and ZIP code MOXY RESTAURANT ASSOCIATES INC. SMITHFIELD HALL 138 WEST 25TH ST NEW YORK, NY 10001
<b>C</b>	IRS Center where corporation filed return E-FILE
<b>D</b>	Corporation's total number of shares Beginning of tax year ..... 100 End of tax year ..... 100

**Part II Information About the Shareholder**

<b>E</b>	Shareholder's identifying number [REDACTED]
<b>F</b>	Shareholder's name, address, city, state, and ZIP code GAVIN WHISTON 240 WOODLAND DRIVE WADING RIVER, NY 11792
<b>G</b>	Current year allocation percentage ..... 21.25 %
<b>H</b>	Shareholder's number of shares Beginning of tax year ..... 21 End of tax year ..... 21
<b>I</b>	Loans from shareholder Beginning of tax year ..... \$ End of tax year ..... \$

FOR  
IRS  
USE  
ONLY**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
	16,400.	N	11,217.
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Schedule K-3 is attached if checked <input type="checkbox"/>
<b>6</b>	Royalties	<b>15</b>	Alternative minimum tax (AMT) items
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)	<b>16</b>	Items affecting shareholder basis
		C	11,217.
<b>10</b>	Other income (loss)	D	16,842.
		<b>17</b>	Other information
		AC*	STMT
<b>11</b>	Section 179 deduction		
	6,679.	AJ*	STMT
<b>12</b>	Other deductions		
A	26.	V*	STMT
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		

\*See attached statement for additional information.



MOXY RESTAURANT ASSOCIATES INC. 46-4423234

SCHEDULE K-1 (FORM 1120S) 2023

**SUPPLEMENTAL INFORMATION**

PAGE 2

**BOX 17  
OTHER INFORMATION**

**\* DESCRIPTIVE INFORMATION**

AC	GROSS RECEIPTS FOR SECTION 448 (C).....	\$	910,033.
AJ	AGGREGATE BUSINESS ACTIVITY GROSS INCOME.....		668,923.
AJ	AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS.....		659,203.

SHAREHOLDER 7 : GAVIN WHISTON

**Statement A—QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)**

<b>S corporation's name:</b> MOXY RESTAURANT ASSOCIATES INC.		<b>S corporation's EIN:</b> 46-4423234	
<b>Shareholder's name:</b> GAVIN WHISTON		<b>Shareholder's identifying number:</b> [REDACTED]	
<b>Shareholder's share of:</b>	<b>MOXY RESTAURANT ASSOCIATES INC.</b>		
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>			
	Ordinary business income (loss)	16,400.	
	Rental income (loss) .....		
	Royalty income (loss) .....		
	Section 1231 gain (loss) .....		
	Other income (loss) .....		
	Section 179 deduction .....	6,679.	
	Other deductions .....		
	<b>W-2 wages</b> .....	344,135.	
<b>UBIA of qualified property</b> .....	111,689.		
<b>Section 199A dividends</b>			
<b>Shareholder's share of:</b>			
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>			
	Ordinary business income (loss)		
	Rental income (loss) .....		
	Royalty income (loss) .....		
	Section 1231 gain (loss) .....		
	Other income (loss) .....		
	Section 179 deduction .....		
	Other deductions .....		
	<b>W-2 wages</b> .....		
<b>UBIA of qualified property</b> .....			

Lalaj CPA PC  
2817 31st St  
Astoria, NY 11102

**THOMAS MCCARTHY**  
24 HAYMAKER LANE  
LEVITTOWN, NY 11756

MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001  
(212) 929-9677

March 15, 2024

THOMAS MCCARTHY  
24 HAYMAKER LANE  
LEVITTOWN, NY 11756

RE:  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
46-4423234  
2023 S Corporation Schedule K-1 (Form 1120S)

Dear THOMAS MCCARTHY:

Enclosed is your 2023 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from MOXY RESTAURANT ASSOCIATES INC.. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2023 federal income tax return that was filed with the Internal Revenue Service.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

MOXY RESTAURANT ASSOCIATES INC.

Enclosure(s)

671121

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning

/ /

ending

/ /

**2023**☐ Final K-1☐ Amended K-1**Shareholder's Share of Income, Deductions, Credits, etc.**

See separate instructions.

**Part I Information About the Corporation****A** Corporation's employer identification number

46-4423234

**B** Corporation's name, address, city, state, and ZIP codeMOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001**C** IRS Center where corporation filed return

E-FILE

**D** Corporation's total number of shares

Beginning of tax year ..... 100

End of tax year ..... 100

**Part II Information About the Shareholder****E** Shareholder's identifying number

[REDACTED]

**F** Shareholder's name, address, city, state, and ZIP codeTHOMAS MCCARTHY  
24 HAYMAKER LANE  
LEVITTOWN, NY 11756**G** Current year allocation percentage ..... 21.25 %**H** Shareholder's number of shares

Beginning of tax year ..... 21

End of tax year ..... 21

**I** Loans from shareholder

Beginning of tax year ..... \$

End of tax year ..... \$

FOR  
IRS  
USE  
ONLY**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
	16,400.	N	11,218.
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Schedule K-3 is attached if checked <input type="checkbox"/>
<b>6</b>	Royalties	<b>15</b>	Alternative minimum tax (AMT) items
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)	<b>16</b>	Items affecting shareholder basis
		C	11,218.
<b>10</b>	Other income (loss)	D	16,842.
		<b>17</b>	Other information
		AC*	STMT
<b>11</b>	Section 179 deduction		
	6,679.	AJ*	STMT
<b>12</b>	Other deductions		
A	27.	V*	STMT
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		

\*See attached statement for additional information.

MOXY RESTAURANT ASSOCIATES INC. 46-4423234

SCHEDULE K-1 (FORM 1120S) 2023

**SUPPLEMENTAL INFORMATION**

PAGE 2

**BOX 17  
OTHER INFORMATION**

**\* DESCRIPTIVE INFORMATION**

AC	GROSS RECEIPTS FOR SECTION 448 (C).....	\$	910,034.
AJ	AGGREGATE BUSINESS ACTIVITY GROSS INCOME.....		668,923.
AJ	AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS.....		659,203.

**Statement A—QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)**

<b>S corporation's name:</b> MOXY RESTAURANT ASSOCIATES INC.	<b>S corporation's EIN:</b> 46-4423234
<b>Shareholder's name:</b> THOMAS MCCARTHY	<b>Shareholder's identifying number:</b> [REDACTED]

<b>Shareholder's share of:</b>	MOXY RESTAURANT ASSOCIATES INC.		
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)	16,400.		
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss). . . . .			
	Other income (loss). . . . .			
	Section 179 deduction. . . . .	6,679.		
	Other deductions. . . . .			
W-2 wages . . . . .		344,135.		
UBIA of qualified property . . . . .		111,689.		
Section 199A dividends				

<b>Shareholder's share of:</b>			
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)			
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss). . . . .			
	Other income (loss). . . . .			
	Section 179 deduction. . . . .			
	Other deductions. . . . .			
<b>W-2 wages</b> . . . . .				
<b>UBIA of qualified property</b> . . . . .				

Lalaj CPA PC  
2817 31st St  
Astoria, NY 11102

**KIERON SLATTERY**  
1363 82ND STREET  
BROOKLYN, NY 11228



MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
138 WEST 25TH ST  
NEW YORK, NY 10001  
(212) 929-9677

March 15, 2024

KIERON SLATTERY  
1363 82ND STREET  
BROOKLYN, NY 11228

RE:  
MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL  
46-4423234  
2023 S Corporation Schedule K-1 (Form 1120S)

Dear KIERON SLATTERY:

Enclosed is your 2023 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from MOXY RESTAURANT ASSOCIATES INC.. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2023 federal income tax return that was filed with the Internal Revenue Service.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

MOXY RESTAURANT ASSOCIATES INC.

Enclosure(s)

671121

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning / / ending / /

**2023**☐ Final K-1☐ Amended K-1**Shareholder's Share of Income, Deductions, Credits, etc.**  
See separate instructions.**Part I Information About the Corporation**

<b>A</b>	Corporation's employer identification number 46-4423234
<b>B</b>	Corporation's name, address, city, state, and ZIP code MOXY RESTAURANT ASSOCIATES INC. SMITHFIELD HALL 138 WEST 25TH ST NEW YORK, NY 10001
<b>C</b>	IRS Center where corporation filed return E-FILE
<b>D</b>	Corporation's total number of shares Beginning of tax year ..... 100 End of tax year ..... 100

**Part II Information About the Shareholder**

<b>E</b>	Shareholder's identifying number [REDACTED]
<b>F</b>	Shareholder's name, address, city, state, and ZIP code KIERON SLATTERY 1363 82ND STREET BROOKLYN, NY 11228
<b>G</b>	Current year allocation percentage ..... 21.25 %
<b>H</b>	Shareholder's number of shares Beginning of tax year ..... 21 End of tax year ..... 21
<b>I</b>	Loans from shareholder Beginning of tax year ..... \$ End of tax year ..... \$

FOR  
IRS  
USE  
ONLY**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
	16,399.	N	11,217.
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Schedule K-3 is attached if checked <input type="checkbox"/>
<b>6</b>	Royalties	<b>15</b>	Alternative minimum tax (AMT) items
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)	<b>16</b>	Items affecting shareholder basis
		C	11,217.
<b>10</b>	Other income (loss)	D	16,842.
		<b>17</b>	Other information
		AC*	STMT
<b>11</b>	Section 179 deduction		
	6,679.	AJ*	STMT
<b>12</b>	Other deductions		
A	26.	V*	STMT
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		

\*See attached statement for additional information.

MOXY RESTAURANT ASSOCIATES INC. 46-4423234

SCHEDULE K-1 (FORM 1120S) 2023

**SUPPLEMENTAL INFORMATION**

PAGE 2

**BOX 17  
OTHER INFORMATION**

**\* DESCRIPTIVE INFORMATION**

AC	GROSS RECEIPTS FOR SECTION 448 (C).....	\$	910,033.
AJ	AGGREGATE BUSINESS ACTIVITY GROSS INCOME.....		668,923.
AJ	AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS.....		659,202.

SHAREHOLDER 9 : KIERON SLATTERY

**Statement A—QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)**

<b>S corporation's name:</b> MOXY RESTAURANT ASSOCIATES INC.	<b>S corporation's EIN:</b> 46-4423234
<b>Shareholder's name:</b> KIERON SLATTERY	<b>Shareholder's identifying number:</b> [REDACTED]

<b>Shareholder's share of:</b>	MOXY RESTAURANT ASSOCIATES INC.		
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)	16,399.		
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss) . . . . .			
	Other income (loss) . . . . .			
	Section 179 deduction . . . . .	6,679.		
	Other deductions . . . . .			
W-2 wages . . . . .		344,135.		
UBIA of qualified property . . . . .		111,688.		
Section 199A dividends				

<b>Shareholder's share of:</b>			
	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB

**QBI or qualified PTP items subject to shareholder-specific determinations:**

	Ordinary business income (loss)			
	Rental income (loss) . . . . .			
	Royalty income (loss) . . . . .			
	Section 1231 gain (loss) . . . . .			
	Other income (loss) . . . . .			
	Section 179 deduction . . . . .			
	Other deductions . . . . .			
W-2 wages . . . . .				
UBIA of qualified property . . . . .				

Form **1125-A**

(Rev. November 2018)

Department of the Treasury  
Internal Revenue Service**Cost of Goods Sold**

- **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**  
► **Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.**

OMB No. 1545-0123

Name <b>MOXY RESTAURANT ASSOCIATES INC. SMITHFIELD HALL</b>		Employer identification number <b>46-4423234</b>	
<b>1</b>	Inventory at beginning of year.....	<b>1</b>	<b>30,495.</b>
<b>2</b>	Purchases.....	<b>2</b>	
<b>3</b>	Cost of labor.....	<b>3</b>	
<b>4</b>	Additional section 263A costs (attach schedule).....	<b>4</b>	
<b>5</b>	Other costs (attach schedule)..... <b>SEE STATEMENT 9</b>	<b>5</b>	<b>1,135,686.</b>
<b>6</b>	<b>Total.</b> Add lines 1 through 5.....	<b>6</b>	<b>1,166,181.</b>
<b>7</b>	Inventory at end of year.....	<b>7</b>	<b>31,545.</b>
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions.....	<b>8</b>	<b>1,134,636.</b>
<b>9 a</b> Check all methods used for valuing closing inventory:			
(i) <input checked="" type="checkbox"/> Cost			
(ii) <input type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ► -----			
<b>b</b> Check if there was a writedown of subnormal goods..... ► <input type="checkbox"/>			
<b>c</b> Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)..... ► <input type="checkbox"/>			
<b>d</b> If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO..... <b>9d</b>			
<b>e</b> If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>f</b> Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

**BAA For Paperwork Reduction Act Notice, see instructions.** Form **1125-A** (Rev. 11-2018)

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.  
▶ Information about Form 1125-E and its separate instructions is at [www.irs.gov/form1125e](http://www.irs.gov/form1125e).

OMB No. 1545-0123

Employer identification number	46-4423234
--------------------------------	------------

[illegible]

<b>2</b>	Total compensation of officers .....	213,250.
<b>3</b>	Compensation of officers claimed on Form 1125-A or elsewhere on return .....	
<b>4</b>	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return. ....	213,250.

Form 1125-E (Rev 10-2016)

Form **4562**Department of the Treasury  
Internal Revenue Service**Depreciation and Amortization**  
**(Including Information on Listed Property)**

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2023**Attachment  
Sequence No. **179**

Name(s) shown on return

MOXY RESTAURANT ASSOCIATES INC.

Identifying number

46-4423234

Business or activity to which this form relates

FORM 1120S

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions) .....	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions) .....	2	31,433.
3	Threshold cost of section 179 property before reduction in limitation (see instructions) .....	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	1,160,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	5-YEAR MACHINERY AND EQUIPMENT	31,433.	31,433.
7	Listed property. Enter the amount from line 29 .....	7	0.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8	31,433.
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	31,433.
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562 .....	10	0.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs ..	11	290,427.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	12	31,433.
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12 .....	13	0.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions .....	14	
15	Property subject to section 168(f)(1) election .....	15	
16	Other depreciation (including ACRS) .....	16	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023 .....	17	32,278.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

**Section B — Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property .....						
b 5-year property .....						
c 7-year property .....						
d 10-year property .....						
e 15-year property .....						
f 20-year property .....						
g 25-year property .....			25 yrs		S/L	
h Residential rental property .....			27.5 yrs	MM	S/L	
i Nonresidential real property .....			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

**Section C — Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

20 a Class life .....					S/L	
b 12-year .....			12 yrs		S/L	
c 30-year .....			30 yrs	MM	S/L	
d 40-year .....			40 yrs	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28 .....	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions .....	22	32,278.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	

Form **8846**

**Credit for Employer Social Security and Medicare Taxes  
Paid on Certain Employee Tips**

OMB No. 1545-0123

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form8846](http://www.irs.gov/Form8846) for the latest information.

Attachment  
Sequence No. **846**

Name(s) shown on return

Identifying number

MOXY RESTAURANT ASSOCIATES INC.

46-4423234

**Note:** Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage employer where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions).....	1	690,021.
2	Tips not subject to the credit provisions (see instructions).....	2	0.
3	Creditable tips. Subtract line 2 from line 1.....	3	690,021.
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$160,200, see instructions and check here. <input type="checkbox"/>	4	52,787.
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations.....	5	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f.....	6	52,787.

**BAA For Paperwork Reduction Act Notice, see instructions.**

Form **8846** (2023)



**2023**

**FEDERAL STATEMENTS**

**PAGE 1**

**CLIENT M3234**

**MOXY RESTAURANT ASSOCIATES INC.**

**46-4423234**

3/15/24

10:21AM

**STATEMENT 1  
FORM 1120S, LINE 20  
OTHER DEDUCTIONS**

AUTO AND TRUCK EXPENSE .....	\$	101.
BANK CHARGES .....		3,023.
CLEANING SERVICES .....		35,426.
CLEANING SUPPLIES .....		3,859.
FINANCE CHARGES .....		49,758.
INSURANCE .....		68,757.
INTERNET/CABLE TELEVISION .....		12,882.
LEASED EQUIPMENTS .....		8,435.
LEGAL AND PROFESSIONAL .....		109,888.
LINEN COSTS .....		4,942.
MEMBERSHIP FEES .....		1,783.
OFFICE EXPENSES .....		851.
PAYROLL PROCESSING FEES .....		12,497.
PEST CONTROL .....		5,528.
REIMBURSED EXPENSES .....		352.
SECURITY .....		42,317.
SOFTWARE & COMPUTER UPGRADES .....		15,946.
TELEPHONE EXPENSES .....		7,239.
UTILITIES .....		117,273.
WASTE MANAGEMENT .....		13,712.
TOTAL	\$	<u>514,569.</u>

**STATEMENT 2  
FORM 1120S, SCHEDULE K, LINE 12A  
CHARITABLE CONTRIBUTIONS**

CASH CONTRIBUTIONS - 60% LIMITATION .....	\$	122.
TOTAL	\$	<u>122.</u>

**STATEMENT 3  
FORM 1120S, SCHEDULE K, LINE 13G  
OTHER CREDITS**

CREDIT FOR EMPLOYER SS TAX ON CERTAIN EMPLOYEE TIPS .....	\$	52,787.
TOTAL	\$	<u>52,787.</u>

**STATEMENT 4  
FORM 1120S, SCHEDULE K, LINE 17D  
OTHER ITEMS AND AMOUNTS**

GROSS RECEIPTS FOR SECTION 448(C) .....	\$	4,282,509.
AGGREGATE BUSINESS ACTIVITY GROSS INCOME FOR SEC. 461(L) .....	\$	3,147,873.
AGGREGATE BUSINESS ACTIVITY TOTAL DEDUCTIONS FOR SEC. 461(L) .....	\$	3,102,129.

**2023**

**FEDERAL STATEMENTS**

**PAGE 2**

**CLIENT M3234**

**MOXY RESTAURANT ASSOCIATES INC.**

**46-4423234**

3/15/24

10:21AM

**STATEMENT 5  
FORM 1120S, SCHEDULE L, LINE 6  
OTHER CURRENT ASSETS**

	BEGINNING	ENDING
DUE FROM AFFILIATES.....	\$ 15,212.	\$ 26,186.
POS CLEARING ACCOUNT.....	17,507.	32,705.
TOTAL	<u>\$ 32,719.</u>	<u>\$ 58,891.</u>

**STATEMENT 6  
FORM 1120S, SCHEDULE L, LINE 18  
OTHER CURRENT LIABILITIES**

	BEGINNING	ENDING
BANK OVERDRAFT.....	\$ 2,513.	\$ 0.
CREDIT CARDS LIABILITY.....	2,547.	3,884.
DEFERRED SOCIAL SECURITY TAX.....	30,404.	30,404.
LINE OF CREDIT.....	21,003.	52,628.
SALES TAX PAYABLE.....	10,698.	59,603.
TOTAL	<u>\$ 67,165.</u>	<u>\$ 146,519.</u>

**STATEMENT 7  
FORM 1120S, SCHEDULE M-1, LINE 3  
EXPENSES ON BOOKS NOT ON SCHEDULE K**

PAYROLL TAXES FOR EMPLOYER SS TAX ON TIPS CREDIT.....	\$ 52,787.
TOTAL	<u>\$ 52,787.</u>

**STATEMENT 8  
FORM 1120S, SCHEDULE M-2, COLUMN A, LINE 5  
OTHER REDUCTIONS**

CONTRIBUTIONS.....	\$ 122.
PAYROLL TAXES FOR EMPLOYER SS TAX ON TIPS CREDIT.....	52,787.
SECTION 179 EXPENSE.....	31,433.
TOTAL	<u>\$ 84,342.</u>

**STATEMENT 9  
FORM 1125-A, LINE 5  
OTHER COSTS**

CONTRACT SERVICE/COMMISSION & FEES.....	\$ 158,659.
FOOD/BEVERAGE/ RESTAURANT & KITCHEN SUPPLIES.....	838,269.
MERCHANT ACCOUNT FEES.....	117,640.
RESTAURANT & KITCHEN SUPPLIES.....	21,118.
TOTAL	<u>\$ 1,135,686.</u>

Form **7203**  
(Rev. December 2022)Department of the Treasury  
Internal Revenue Service**S Corporation Shareholder Stock and  
Debt Basis Limitations**

Attach to your tax return.

Go to [www.irs.gov/Form7203](http://www.irs.gov/Form7203) for instructions and the latest information.

OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name of shareholder

DAVID MASSEY

Identifying number

[REDACTED]

A Name of S corporation

MOXY RESTAURANT ASSOCIATES INC.

B Employer identification number

46-4423234

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: \_\_\_\_\_E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	0.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	16,400.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	16,400.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	16,400.
6	Distributions (excluding dividend distributions). <b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	16,842.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	0.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	
15	<b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	0.

**Part II Shareholder Debt Basis****Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year.				0.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.				0.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.				0.

**Part II Shareholder Debt Basis (continued) DAVID MASSEY****Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year. ....				0.
22 Enter the amount, if any, from line 17. ....				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23. ....				0.
25 Divide line 24 by line 18. ....				
26 Nontaxable debt repayment. Multiply line 25 by line 19. ....				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis.				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- ....				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .				
31 <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0- ....				0.

**Section C – Gain on Loan Repayment**

32 Repayment. Enter the amount from line 19.				
33 Nontaxable repayments. Enter the amount from line 26. ....				
34 <b>Reportable gain.</b> Subtract line 33 from line 32. ....				

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss. ....					
36 Net rental real estate loss. ....					
37 Other net rental loss. ....					
38 Net capital loss. ....					
39 Net section 1231 loss. ....					
40 Other loss. ....					
41 Section 179 deductions. ....	6,680.	2,174.			8,854.
42 Charitable contributions. ....	26.	54.			80.
43 Investment interest expense. ....					
44 Section 59(e)(2) expenditures. ....					
45 Other deductions. ....					
46 Foreign taxes paid or accrued. ....					
47 <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30. ....	6,706.	2,228.	0.	0.	8,934.

Form 7203 (Rev. 12-2022)

Form **7203**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**S Corporation Shareholder Stock and  
Debt Basis Limitations**

Attach to your tax return.

Go to [www.irs.gov/Form7203](http://www.irs.gov/Form7203) for instructions and the latest information.

OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name of shareholder

**WILLIAM THOMPSON**

Identifying number

[REDACTED]

A Name of S corporation

**MOXY RESTAURANT ASSOCIATES INC.**

B Employer identification number

**46-4423234**

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: \_\_\_\_\_E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	6,182.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	3,859.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	3,859.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	10,041.
6	Distributions (excluding dividend distributions). <b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	7,464.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	2,577.
8a	Nondeductible expenses	8a	2,639.
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	2,639.
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	0.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	
15	<b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	0.

**Part II Shareholder Debt Basis****Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year.				0.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.				0.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.				0.

**Part II Shareholder Debt Basis (continued) WILLIAM THOMPSON****Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year. ....				0.
22 Enter the amount, if any, from line 17. ....				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23. ....				0.
25 Divide line 24 by line 18. ....				
26 Nontaxable debt repayment. Multiply line 25 by line 19. ....				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis. ....				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- ....				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .				
31 <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0- ....				0.

**Section C – Gain on Loan Repayment**

32 Repayment. Enter the amount from line 19. ....				
33 Nontaxable repayments. Enter the amount from line 26. ....				
34 <b>Reportable gain.</b> Subtract line 33 from line 32. ....				

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss. ....					
36 Net rental real estate loss. ....					
37 Other net rental loss. ....					
38 Net capital loss. ....					
39 Net section 1231 loss. ....					
40 Other loss. ....					
41 Section 179 deductions. ....	1,572.				1,572.
42 Charitable contributions. ....	6.				6.
43 Investment interest expense. ....					
44 Section 59(e)(2) expenditures. ....					
45 Other deductions. ....					
46 Foreign taxes paid or accrued. ....					
47 <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30. ....	1,578.	0.	0.	0.	1,578.

Form 7203 (Rev. 12-2022)

Form **7203**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**S Corporation Shareholder Stock and  
Debt Basis Limitations**

Attach to your tax return.

Go to [www.irs.gov/Form7203](http://www.irs.gov/Form7203) for instructions and the latest information.

OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name of shareholder

KEITH DUVAL

Identifying number

[REDACTED]

A Name of S corporation

MOXY RESTAURANT ASSOCIATES INC.

B Employer identification number

46-4423234

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: \_\_\_\_\_E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	0.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	1,544.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	1,544.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	1,544.
6	Distributions (excluding dividend distributions). <b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	2,108.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	0.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	
15	<b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	0.

**Part II Shareholder Debt Basis****Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input checked="" type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year.	37,171.			37,171.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.	37,171.			37,171.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.	37,171.			37,171.

**Part II Shareholder Debt Basis (continued) KEITH DUVAL****Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year. . . . .	36,961.			36,961.
22 Enter the amount, if any, from line 17. . . . .				
23 Debt basis restoration (see instructions) . . . . .				
24 Debt basis before repayment. Add lines 21, 22, and 23. . . . .	36,961.			36,961.
25 Divide line 24 by line 18. . . . .	0.99435043			
26 Nontaxable debt repayment. Multiply line 25 by line 19. . . . .				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. . . . .	36,961.			36,961.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis. . . . .	1,056.			1,056.
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-. . . . .	35,905.			35,905.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . . . . .	631.			631.
31 <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0-. . . . .	35,274.			35,274.

**Section C – Gain on Loan Repayment**

32 Repayment. Enter the amount from line 19. . . . .				
33 Nontaxable repayments. Enter the amount from line 26. . . . .				
34 <b>Reportable gain.</b> Subtract line 33 from line 32. . . . .				

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss. . . . .					
36 Net rental real estate loss. . . . .					
37 Other net rental loss. . . . .					
38 Net capital loss. . . . .					
39 Net section 1231 loss. . . . .					
40 Other loss. . . . .					
41 Section 179 deductions. . . . .	629.			629.	
42 Charitable contributions. . . . .	2.			2.	
43 Investment interest expense. . . . .					
44 Section 59(e)(2) expenditures. . . . .					
45 Other deductions. . . . .					
46 Foreign taxes paid or accrued. . . . .					
47 <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30. . . . .	631.	0.	0.	631.	0.



Form **7203**  
(Rev. December 2022)Department of the Treasury  
Internal Revenue Service**S Corporation Shareholder Stock and  
Debt Basis Limitations**

Attach to your tax return.

Go to [www.irs.gov/Form7203](http://www.irs.gov/Form7203) for instructions and the latest information.

OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name of shareholder

DAVID N MASSEY

Identifying number

A Name of S corporation

MOXY RESTAURANT ASSOCIATES INC.

B Employer identification number

46-4423234

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: \_\_\_\_\_E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	295.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	1,544.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	1,544.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	1,839.
6	Distributions (excluding dividend distributions). <b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	2,108.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	0.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	
15	<b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	0.

**Part II Shareholder Debt Basis****Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input checked="" type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year.	47,557.			47,557.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.	47,557.			47,557.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.	47,557.			47,557.

**Part II Shareholder Debt Basis (continued) DAVID N MASSEY****Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year. ....	47,557.			47,557.
22 Enter the amount, if any, from line 17. ....				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23. ....	47,557.			47,557.
25 Divide line 24 by line 18. ....	1.00000000			
26 Nontaxable debt repayment. Multiply line 25 by line 19. ....				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...	47,557.			47,557.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis. ....	1,056.			1,056.
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-. ....	46,501.			46,501.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .	631.			631.
31 <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0-. ....	45,870.			45,870.

**Section C – Gain on Loan Repayment**

32 Repayment. Enter the amount from line 19. ....				
33 Nontaxable repayments. Enter the amount from line 26. ....				
34 <b>Reportable gain.</b> Subtract line 33 from line 32. ....				

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss. ....					
36 Net rental real estate loss. ....					
37 Other net rental loss. ....					
38 Net capital loss. ....					
39 Net section 1231 loss. ....					
40 Other loss. ....					
41 Section 179 deductions. ....	629.			629.	
42 Charitable contributions. ....	2.			2.	
43 Investment interest expense. ....					
44 Section 59(e)(2) expenditures. ....					
45 Other deductions. ....					
46 Foreign taxes paid or accrued. ....					
47 <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30. ....	631.	0.	0.	631.	0.

Form **7203**  
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OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name of shareholder

**ERIK M. MANNING**

Identifying number

[REDACTED]

A Name of S corporation

**MOXY RESTAURANT ASSOCIATES INC.**

B Employer identification number

**46-4423234**

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: \_\_\_\_\_E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	0.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	3,859.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	3,859.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	3,859.
6	Distributions (excluding dividend distributions). <b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	7,464.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	0.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	
15	<b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	0.

**Part II Shareholder Debt Basis****Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1 <input checked="" type="checkbox"/> Formal note <input type="checkbox"/> Open account	(b) Debt 2 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	(c) Debt 3 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	(d) Total
16 Loan balance at the beginning of the corporation's tax year.	30,354.			30,354.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.	30,354.			30,354.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.	30,354.			30,354.

**Part II Shareholder Debt Basis (continued)** ERIK M. MANNING**Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year. . . . .	29,829.			29,829.
22 Enter the amount, if any, from line 17. . . . .				
23 Debt basis restoration (see instructions) . . . . .				
24 Debt basis before repayment. Add lines 21, 22, and 23. . . . .	29,829.			29,829.
25 Divide line 24 by line 18. . . . .	0.98270409			
26 Nontaxable debt repayment. Multiply line 25 by line 19. . . . .				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. . . . .	29,829.			29,829.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis. . . . .	2,639.			2,639.
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-. . . . .	27,190.			27,190.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . . . . .	1,578.			1,578.
31 <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0-. . . . .	25,612.			25,612.

**Section C – Gain on Loan Repayment**

32 Repayment. Enter the amount from line 19. . . . .				
33 Nontaxable repayments. Enter the amount from line 26. . . . .				
34 <b>Reportable gain.</b> Subtract line 33 from line 32. . . . .				

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss. . . . .					
36 Net rental real estate loss. . . . .					
37 Other net rental loss. . . . .					
38 Net capital loss. . . . .					
39 Net section 1231 loss. . . . .					
40 Other loss. . . . .					
41 Section 179 deductions. . . . .	1,572.			1,572.	
42 Charitable contributions. . . . .	6.			6.	
43 Investment interest expense. . . . .					
44 Section 59(e)(2) expenditures. . . . .					
45 Other deductions. . . . .					
46 Foreign taxes paid or accrued. . . . .					
47 <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30. . . . .	1,578.	0.	0.	1,578.	0.

Form **7203**  
(Rev. December 2022)Department of the Treasury  
Internal Revenue Service**S Corporation Shareholder Stock and  
Debt Basis Limitations**

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OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name of shareholder

JOHN SCHNEIDER

Identifying number

[REDACTED]

A Name of S corporation

MOXY RESTAURANT ASSOCIATES INC.

B Employer identification number

46-4423234

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: \_\_\_\_\_E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	0.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	772.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	772.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	772.
6	Distributions (excluding dividend distributions). <b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	1,276.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	0.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	
15	<b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	0.

**Part II Shareholder Debt Basis****Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input checked="" type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year.	9,249.			9,249.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.	9,249.			9,249.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.	9,249.			9,249.

**Part II Shareholder Debt Basis (continued) JOHN SCHNEIDER****Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year. . . . .	9,144.			9,144.
22 Enter the amount, if any, from line 17. . . . .				
23 Debt basis restoration (see instructions) . . . . .				
24 Debt basis before repayment. Add lines 21, 22, and 23. . . . .	9,144.			9,144.
25 Divide line 24 by line 18. . . . .	0.98864742			
26 Nontaxable debt repayment. Multiply line 25 by line 19. . . . .				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. . . . .	9,144.			9,144.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis. . . . .	528.			528.
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-. . . . .	8,616.			8,616.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . . . . .	315.			315.
31 <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0-. . . . .	8,301.			8,301.

**Section C – Gain on Loan Repayment**

32 Repayment. Enter the amount from line 19. . . . .				
33 Nontaxable repayments. Enter the amount from line 26. . . . .				
34 <b>Reportable gain.</b> Subtract line 33 from line 32. . . . .				

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss. . . . .					
36 Net rental real estate loss. . . . .					
37 Other net rental loss. . . . .					
38 Net capital loss. . . . .					
39 Net section 1231 loss. . . . .					
40 Other loss. . . . .					
41 Section 179 deductions. . . . .	314.			314.	
42 Charitable contributions. . . . .	1.			1.	
43 Investment interest expense. . . . .					
44 Section 59(e)(2) expenditures. . . . .					
45 Other deductions. . . . .					
46 Foreign taxes paid or accrued. . . . .					
47 <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30. . . . .	315.	0.	0.	315.	0.

Form **7203**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**S Corporation Shareholder Stock and  
Debt Basis Limitations**

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OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name of shareholder

GAVIN WHISTON

Identifying number

A Name of S corporation

MOXY RESTAURANT ASSOCIATES INC.

B Employer identification number

46-4423234

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: \_\_\_\_\_E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	20,115.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	16,400.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	16,400.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	36,515.
6	Distributions (excluding dividend distributions). <b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	16,842.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	19,673.
8a	Nondeductible expenses	8a	11,217.
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	11,217.
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	8,456.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	6,705.
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	6,705.
15	<b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	1,751.

**Part II Shareholder Debt Basis****Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1 <input checked="" type="checkbox"/> Formal note <input type="checkbox"/> Open account	(b) Debt 2 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	(c) Debt 3 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	(d) Total
16 Loan balance at the beginning of the corporation's tax year.	8,919.			8,919.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.	8,919.			8,919.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.	8,919.			8,919.

**Part II Shareholder Debt Basis (continued) GAVIN WHISTON****Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year. ....	8,919.			8,919.
22 Enter the amount, if any, from line 17. ....				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23. ....	8,919.			8,919.
25 Divide line 24 by line 18. ....	1.00000000			
26 Nontaxable debt repayment. Multiply line 25 by line 19. ....				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...	8,919.			8,919.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis. ....				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- ....	8,919.			8,919.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .				
31 <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0- ....	8,919.			8,919.

**Section C – Gain on Loan Repayment**

32 Repayment. Enter the amount from line 19. ....				
33 Nontaxable repayments. Enter the amount from line 26. ....				
34 <b>Reportable gain.</b> Subtract line 33 from line 32. ....				

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss. ....					
36 Net rental real estate loss. ....					
37 Other net rental loss. ....					
38 Net capital loss. ....					
39 Net section 1231 loss. ....					
40 Other loss. ....					
41 Section 179 deductions. ....	6,679.		6,679.		
42 Charitable contributions. ....	26.		26.		
43 Investment interest expense. ....					
44 Section 59(e)(2) expenditures. ....					
45 Other deductions. ....					
46 Foreign taxes paid or accrued. ....					
47 <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30. ....	6,705.	0.	6,705.	0.	0.



Form **7203**  
(Rev. December 2022)Department of the Treasury  
Internal Revenue Service**S Corporation Shareholder Stock and  
Debt Basis Limitations**

Attach to your tax return.

Go to [www.irs.gov/Form7203](http://www.irs.gov/Form7203) for instructions and the latest information.

OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name of shareholder

THOMAS MCCARTHY

Identifying number

[REDACTED]

A Name of S corporation

MOXY RESTAURANT ASSOCIATES INC.

B Employer identification number

46-4423234

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: \_\_\_\_\_E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	0.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	16,400.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	16,400.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	16,400.
6	Distributions (excluding dividend distributions). <b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	16,842.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	0.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23).	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	
15	<b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	0.

**Part II Shareholder Debt Basis****Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year.				0.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.				0.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.				0.

**Part II Shareholder Debt Basis (continued) THOMAS MCCARTHY****Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year. ....				0.
22 Enter the amount, if any, from line 17. ....				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23. ....				0.
25 Divide line 24 by line 18. ....				
26 Nontaxable debt repayment. Multiply line 25 by line 19. ....				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis. ....				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- ....				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .				
31 <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0- ....				0.

**Section C – Gain on Loan Repayment**

32 Repayment. Enter the amount from line 19. ....				
33 Nontaxable repayments. Enter the amount from line 26. ....				
34 <b>Reportable gain.</b> Subtract line 33 from line 32. ....				

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss. ....					
36 Net rental real estate loss. ....					
37 Other net rental loss. ....					
38 Net capital loss. ....					
39 Net section 1231 loss. ....					
40 Other loss. ....					
41 Section 179 deductions. ....	6,679.	2,174.			8,853.
42 Charitable contributions. ....	27.	55.			82.
43 Investment interest expense. ....					
44 Section 59(e)(2) expenditures. ....					
45 Other deductions. ....					
46 Foreign taxes paid or accrued. ....					
47 <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30. ....	6,706.	2,229.	0.	0.	8,935.

Form 7203 (Rev. 12-2022)

Form **7203**  
(Rev. December 2022)Department of the Treasury  
Internal Revenue Service**S Corporation Shareholder Stock and  
Debt Basis Limitations**

Attach to your tax return.

Go to [www.irs.gov/Form7203](http://www.irs.gov/Form7203) for instructions and the latest information.

OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name of shareholder

**KIERON SLATTERY**

Identifying number

**[REDACTED]**

A Name of S corporation

**MOXY RESTAURANT ASSOCIATES INC.**

B Employer identification number

**46-4423234**

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: \_\_\_\_\_E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.	1	0.
2	Basis from any capital contributions made or additional stock acquired during the tax year.	2	
3a	Ordinary business income (enter losses in Part III)	3a	16,399.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m.	4	16,399.
5	Stock basis before distributions. Add lines 1, 2, and 4.	5	16,399.
6	Distributions (excluding dividend distributions). <b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	16,842.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.	7	0.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c.	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13.	14	
15	<b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0-.	15	0.

**Part II Shareholder Debt Basis****Section A — Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year.				0.
17 Additional loans (see instructions).				
18 Loan balance before repayment. Add lines 16 and 17.				0.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18.				0.

**Part II Shareholder Debt Basis (continued) KIERON SLATTERY****Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year. ....				0.
22 Enter the amount, if any, from line 17. ....				
23 Debt basis restoration (see instructions) ...				
24 Debt basis before repayment. Add lines 21, 22, and 23. ....				0.
25 Divide line 24 by line 18. ....				
26 Nontaxable debt repayment. Multiply line 25 by line 19. ....				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. ...				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis.				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- ....				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . .				
31 <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0- ....				0.

**Section C – Gain on Loan Repayment**

32 Repayment. Enter the amount from line 19.				
33 Nontaxable repayments. Enter the amount from line 26. ....				
34 <b>Reportable gain.</b> Subtract line 33 from line 32. ....				

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss. ....					
36 Net rental real estate loss. ....					
37 Other net rental loss. ....					
38 Net capital loss. ....					
39 Net section 1231 loss. ....					
40 Other loss. ....					
41 Section 179 deductions. ....	6,679.	464.			7,143.
42 Charitable contributions. ....	26.	12.			38.
43 Investment interest expense. ....					
44 Section 59(e)(2) expenditures. ....					
45 Other deductions. ....					
46 Foreign taxes paid or accrued. ....					
47 <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30. ....	6,705.	476.	0.	0.	7,181.

Form 7203 (Rev. 12-2022)

Form **8879-CORP**

(December 2022)

Department of the Treasury  
Internal Revenue Service**E-file Authorization for Corporations**For calendar year 20 23, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

Use for efile authorizations for Form 1120, 1120-F or 1120S.

Do not send to the IRS. Keep for your records.

Go to [www.irs.gov/Form8879CORP](http://www.irs.gov/Form8879CORP) for the latest information.

OMB No. 1545-0123

Name of corporation **MOXY RESTAURANT ASSOCIATES INC.  
SMITHFIELD HALL**Employer identification number  
**46-4423234****Part I** Information (Whole dollars only)

1	Total income (Form 1120, line 11) .....	1	
2	Total income (Form 1120-F, Section II, line 11) .....	2	
3	Total income (loss) (Form 1120-S, line 6) .....	3	3,147,873.

**Part II** Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☒ I authorize LALAJ CPA PC to enter my PIN 33234 as my signature  
ERO firm name do not enter all zeros  
on the corporation's electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_ Title DIRECTOR**Part III** Certification and AuthenticationERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. .... 11854711102  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS *e-file* Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ELTON LALAJ CPA Date \_\_\_\_\_

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

**BAA** For Paperwork Reduction Act Notice, see instructions.

CPCA9401L 01/04/23

Form **8879-CORP** (12-2022)



Department of Taxation and Finance

**New York S Corporation Franchise Tax Return****CT-3-S**

Tax Law – Articles 9-A and 22

All filers must enter tax period:

Final return (see instructions)

Amended return

beginning **01-01-23** ending **12-31-23**

Employer identification number (EIN) <b>46-4423234</b>	File number <b>AA4</b>	Business telephone number <b>(212) 929-9677</b>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation <b>MOXY RESTAURANT ASSOCIATES INC.</b>		Trade name/DBA <b>SMITHFIELD HALL</b>	
Mailing address Care of (c/o) Number and street or PO Box <b>138 WEST 25TH ST</b>		State or country of incorporation <b>NY</b>	
City <b>NEW YORK</b>		U.S. state/Canadian province <b>NY</b>	ZIP/Postal code <b>10001</b>
Country (if not United States)		For office use only	
NAICS business code number (from <b>NYS Pub 910</b> ) <b>722410</b>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		New York S election effective date
NYS principal business activity <b>BAR &amp; TAVERN</b>		Has the corporation revoked its election to be treated as a New York S corporation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, enter effective date:	
Number of shareholders <b>9</b>			
<b>A</b> Pay amount shown on Part 2, line 46. Make payable to: <b>New York State Corporation Tax</b> Attach your payment here. Detach all check stubs. (See instructions for details.)			Payment enclosed <b>A 1,000</b>

**You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60, if applicable; (4) any applicable credit claim forms, (5) Form CT-225, if applicable; and (6) Form CT-227, if applicable.**

- B** If you filed a return(s) other than federal Form 1120S, enter the form number(s) here ..... •
- C** Enter your business apportionment factor (from Part 3, line 56) ..... • **1.000000**
- D** Did the S corporation make an IRC section 338 or 453 election? ..... Yes • ☐ No • ☒
- E** Did this entity have an interest in real property located in New York State during the last three years? ..... Yes • ☒ No • ☐
- F** Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? ..... Yes • ☐ No • ☒
- G** If the IRS has completed an audit of any of your returns within the last five years, list years ....
- H** If this return is for a New York S termination year, mark an **X** in the appropriate box to indicate which method of accounting was used for the New York S short year (see *New York S corporation termination year in instructions*)  
Normal accounting rules ☐ Daily pro rata allocation ☐
- I** Mark an **X** in the box if you are filing Form CT-3-S as a result of the mandatory New York S election of Tax Law, Article 22, section 660(i) • ☐
- J** If you are one of the following, mark an **X** in one box: QETC • ☐ Qualified New York manufacturer • ☐
- K** If you filed as a New York C corporation in previous years, enter the last year filed as such. .... •
- L** Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? ..... Yes • ☐ No • ☒
- M** Enter the amount, if any, of tax paid from federal Form 1120S, line 23c. .... •
- N** If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an **X** in the box and attach Form CT-60. .... • ☒

440001231032



- O** If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box • ☐
- P** If you made a voluntary contribution to any available funds, mark an **X** in the box and attach Form CT-227. • ☐

**Part 1 – Federal Form 1120S information**

**Provide the information for lines 1 through 10 from the corresponding lines on your federal Form 1120S, Schedule K, total amount column. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)**

1	Ordinary business income or loss	•	1	77,177		
2	Net rental real estate income or loss	•	2			
3	Other net rental income or loss	•	3			
4	Interest income	•	4			
5	Ordinary dividends	•	5			
6	Royalties	•	6			
7	Net short-term capital gain or loss	•	7			
8	Net long-term capital gain or loss	•	8			
9	Net section 1231 gain or loss	•	9			
10	Other income or loss	•	10			
11	Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d)					
	Beginning of tax year	•	224,974.	End of tax year	•	87,794.
12	Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d)					
	Beginning of tax year	•	775,091.	End of tax year	•	633,337.
13	Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)					
	Beginning of tax year	•	133,250.	End of tax year	•	

**Provide the information for lines 14 through 21 from the corresponding lines on your federal Form 1120S, Schedule M-2. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)**

	A	B	C	D
	Accumulated adjustments account	Shareholders' undistributed taxable income previously taxed	Accumulated earnings and profits	Other adjustments account
14 Balance at beginning of tax year.....	384,228.			
15 Ordinary income from federal Form 1120S, page 1, line 22...	77,177.			
16 Other additions.....				
17 Loss from federal Form 1120S, page 1, line 22.....				
18 Other reductions.....	-84,342.			
19 Combine lines 14 through 18....	377,063.			
20 Distributions.....	87,788.			
21 Balance at end of tax year. Subtract line 20 from line 19...	289,275.			

440002231032



**Part 2 – Computation of tax** (see instructions)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in

New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1, mark an X in one box) Yes ☐ No ☒**You must enter an amount on line 22; if none, enter 0.**

22	New York receipts (from Part 3, line 55, column A (New York State))	22	4,282,509
23	Fixed dollar minimum tax (see instructions)	23	1,000
24	Recapture of tax credits (see instructions)	24	
25	Total tax after recapture of tax credits (add lines 23 and 24)	25	1,000
26	Special additional mortgage recording tax credit (current year or deferred; see instructions)	26	
27	Tax due after tax credits (subtract line 26 from line 25)	27	1,000

**First installment of estimated tax for the next tax period:**

28	Enter amount from line 27	28	1,000
29	If you filed a request for extension, enter amount from Form CT-5.4, line 2	29	
30	If you did not file Form CT-5.4 and line 28 is over \$1,000, enter 25% (0.25) of line 28. Otherwise enter 0	30	0
31	Add line 28 and line 29 or 30	31	1,000

**Composition of prepayments** (see instructions):

	Date paid	Amount	
32	Mandatory first installment		
33	Second installment from Form CT-400		
34	Third installment from Form CT-400		
35	Fourth installment from Form CT-400		
36	Payment with extension request from Form CT-5.4		
37	Overpayment credited from prior years (see instructions)	37	
38	Total prepayments (add lines 32 through 37)	38	
39	Balance (subtract line 38 from line 31; if line 38 is larger than line 31, enter 0)	39	1,000
40	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	40	0
41	Interest on late payment (see instructions)	41	
42	Late filing and late payment penalties (see instructions)	42	
43	Balance (add lines 39 through 42)	43	1,000

**Voluntary gifts/contributions**

44	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	44	
45	Add lines 31, 40, 41, 42, and 44	45	1,000
46	Balance due (If line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due; enter your payment amount on line A on page 1.)	46	1,000
47	Overpayment (If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)	47	
48	Amount of overpayment to be credited to next period (see instructions)	48	
49	Refund of overpayment (subtract line 48 from line 47; see instructions)	49	
50	Refund of unused special additional mortgage recording tax credit (see instructions)	50	
51	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period	51	

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**Part 3 – Computation of business apportionment factor** (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) . . . • ☐

		A – New York State		B – Everywhere	
<b>Section 210-A.2</b>					
1	Sales of tangible personal property . . . . .	• 1	4,282,509	•	4,282,509
2	Sales of electricity . . . . .	• 2		•	
3	Net gains from sales of real property . . . . .	• 3		•	
<b>Section 210-A.3</b>					
4	Rentals of real and tangible personal property . . . . .	• 4		•	
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property . . . . .	• 5		•	
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event . . . . .	• 6		•	
<b>Section 210-A.4</b>					
7	Sale, licensing, or granting access to digital products . . . . .	• 7		•	

**Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)**8 To make this irrevocable election, mark an **X** in the box (see instructions) . . . . . • ☐ 8**Section 210-A.5(a)(2) – Mark an X in each box that is applicable** (see line 8 instructions)**Section 210-A.5(a)(2)(A)**

9	Interest from loans secured by real property . . . . .	• 9		•	
10	Net gains from sales of loans secured by real property . . . . .	• 10		•	
11	Interest from loans <b>not</b> secured by real property (QFI • <input type="checkbox"/> ) . . . . .	• 11		•	
12	Net gains from sales of loans <b>not</b> secured by real property (QFI • <input type="checkbox"/> ) . . . . .	• 12		•	

**Section 210-A.5(a)(2)(B) (QFI • ☐)**

13	Interest from federal debt . . . . .	• 13		•	
14					
15	Interest from NYS and its political subdivisions debt . . . . .	• 15		•	
16	Net gains from federal, NYS, and NYS political subdivisions debt . . . . .	• 16		•	
17	Interest from other states and their political subdivisions debt . . . . .	• 17		•	
18	Net gains from other states and their political subdivisions debt . . . . .	• 18		•	

**Section 210-A.5(a)(2)(C) (QFI • ☐)**

19	Interest from asset-backed securities and other government agency debt . . . . .	• 19		•	
20	Net gains from government agency debt or asset-backed securities sold through an exchange . . . . .	• 20		•	
21	Net gains from all other asset-backed securities . . . . .	• 21		•	

**Section 210-A.5(a)(2)(D) (QFI • ☐)**

22	Interest from corporate bonds . . . . .	• 22		•	
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange . . . . .	• 23		•	
24	Net gains from other corporate bonds . . . . .	• 24		•	

**Section 210-A.5(a)(2)(E)**

25	Net interest from reverse repurchase and securities borrowing agreements . . . . .	• 25		•	
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**Section 210-A.5(a)(2)(F)**

26	Net interest from federal funds . . . . .	• 26		•	
----	---	------	--	---	--

**Section 210-A.5(a)(2)(I) (QFI • ☐)**

27	Net income from sales of physical commodities . . . . .	• 27		•	
----	---	------	--	---	--

**Section 210-A.5(a)(2)(J) (QFI • ☐)**

28	Marked to market net gains . . . . .	• 28		•	
----	--------------------------------------	------	--	---	--

**Section 210-A.5(a)(2)(H) (QFI • ☐)****210-A.5(a)(2)(G) (QFI • ☐)**

29	Interest from other financial instruments . . . . .	• 29		•	
30	Net gains and other income from other financial instruments . . . . .	• 30		•	

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MOXY RESTAURANT ASSOCIATES INC.

46-4423234

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**Part 3 – Computation of business apportionment factor** (continued)

		A – New York State		B – Everywhere	
<b>Section 210-A.5(b)</b>					
31	Brokerage commissions . . . . .	• 31			
32	Margin interest earned on behalf of brokerage accounts . . . . .	• 32			
33	Fees for advisory services for underwriting or management of underwriting . . . . .	• 33			
34	Receipts from primary spread of selling concessions . . . . .	• 34			
35	Receipts from account maintenance fees . . . . .	• 35			
36	Fees for management or advisory services . . . . .	• 36			
37	Interest from an affiliated corporation . . . . .	• 37			
<b>Section 210-A.5(c)</b>					
38	Interest, fees, and penalties from credit cards . . . . .	• 38			
39	Service charges and fees from credit cards . . . . .	• 39			
40	Receipts from merchant discounts . . . . .	• 40			
41	Receipts from credit card authorizations and settlement processing . . . . .	• 41			
42	Other credit card processing receipts . . . . .	• 42			
<b>Section 210-A.5(d)</b>					
43	Receipts from certain services to investment companies . . . . .	• 43			
<b>Section 210-A.5-a</b>					
44	Global intangible low-taxed income . . . . .	• 44	0 00		
<b>Section 210-A.6</b>					
45	Receipts from railroad and trucking business . . . . .	• 45			
<b>Section 210-A.6-a</b>					
46	Receipts from the operation of vessels . . . . .	• 46			
<b>Section 210-A.7</b>					
47	Receipts from air freight forwarding . . . . .	• 47			
48	Receipts from other aviation services . . . . .	• 48			
<b>Section 210-A.8</b>					
49	Advertising in newspapers or periodicals . . . . .	• 49			
50	Advertising on television or radio . . . . .	• 50			
51	Advertising via other means . . . . .	• 51			
<b>Section 210-A.9</b>					
52	Transportation or transmission of gas through pipes . . . . .	• 52			
<b>Section 210-A.10</b>					
53	Receipts from other services/activities not specified . . . . .	• 53			
<b>Section 210-A.11</b>					
54	Discretionary adjustments . . . . .	• 54			
<b>Total receipts</b>					
55	Add lines 1 through 54 in columns A and B . . . . .	• 55	4,282,509	4,282,509	

**Calculation of business apportionment factor**

56 New York State business apportionment factor (divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions) . . . . .

56 1.000000

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**Amended return information**If filing an amended return, mark an **X** in the box for any items that apply and attach documentation.Final federal determination • ☐ If marked, enter date of determination: • \_\_\_\_\_

<b>Third – party designee</b> (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) <b>ELTON LALAJ CPA</b>	Designee's phone number <b>(212) 404-6150</b>
	Designee's email address		PIN <input type="text"/>

**Certification:** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

<b>Authorized person</b>	Printed name of authorized person <b>THOMAS MCCARTHY</b>	Signature of authorized person	Official title <b>DIRECTOR</b>
	Email address of authorized person <b>TOM@SMITHFIELDNYC.COM</b>	Telephone number <b>(212) 929-9677</b>	Date
<b>Paid preparer use only</b> (see instr.)	Firm's name (or yours if self-employed) <b>LALAJ CPA PC</b>	Firm's EIN <b>82-3739090</b>	Preparer's PTIN or SSN <b>P00437378</b>
	Signature of individual preparing this return <b>ELTON LALAJ CPA</b>	Address <b>2817 31ST ST</b>	City <b>ASTORIA</b>
	Email address of individual preparing this return <b>ELALAJ@LALAJCPAGROUP.COM</b>	Preparer's NYTPRIN or <b>03</b>	State <b>NY</b>
		ZIP code <b>11102</b>	Date

See instructions for where to file.

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Department of Taxation and Finance

**New York S Corporation  
Shareholders' Information Schedule****CT-34-SH**

Legal name of corporation <b>MOXY RESTAURANT ASSOCIATES INC.</b>	Employer identification number (EIN) <b>46-4423234</b>
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**Attach to Form CT-3-S**

**Schedule A – Shareholders' New York State modifications and credits** (Enter the total amount reported by the New York S corporation on each line. Each shareholder must include their pro rata share of these amounts on their personal income tax return.)

**Part 1 – Total shareholder modifications related to S corporation items** (see instructions)

<b>Additions</b>	<b>1</b>	New York State franchise tax imposed under Article 9-A .....	<b>1</b>	<b>1,209</b>
	<b>1a</b>	New York taxes imposed under Articles 24-A and 24-B and income taxes imposed by other taxing jurisdictions. ....	<b>1 a</b>	
	<b>2</b>	Federal depreciation deduction from Form CT-399, if applicable .....	<b>2</b>	
	<b>3</b>	Other additions (attach Form CT-225) .....	<b>3</b>	
<b>Subtractions</b>	<b>4</b>	Allowable New York depreciation from Form CT-399, if applicable .....	<b>4</b>	
	<b>5</b>	Other subtractions (attach Form CT-225) .....	<b>5</b>	
<b>Other items</b> (attach explanation)	<b>6</b>	Additions to itemized deductions. ....	<b>6</b>	
	<b>7</b>	Subtractions from itemized deductions .....	<b>7</b>	

**Part 2 – Total S corporation New York State credits and taxes on early dispositions** (see instructions; attach applicable forms)**START-UP NY tax credits** (see instructions)

<b>8</b>	START-UP NY business certificate number. ....	<b>8</b>	
<b>9</b>	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10) .....	<b>9</b>	
<b>10</b>	START-UP NY telecommunication services excise tax credit (Form CT-640) .....	<b>10</b>	
<b>11</b>	Recapture of START-UP NY tax benefits (Form CT-645) .....	<b>11</b>	
<b>12</b>	START-UP NY tax elimination credit tax-free NY area allocation factor (Form CT-638) .....	<b>12</b>	
<b>13</b>	START-UP NY tax elimination credit business allocation factor (Form CT-638) .....	<b>13</b>	
<b>START-UP NY tax elimination credit factors from partnership</b> (for multiple partnerships attach separate statement; see instructions)			
<b>14</b>	START-UP NY partnership EIN. ....	<b>14</b>	
<b>15</b>	START-UP NY business certificate number (obtain number from your partnership) ...	<b>15</b>	
<b>16</b>	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10; obtain number from your partnership) .....	<b>16</b>	
<b>17</b>	START-UP NY tax elimination credit tax-free NY area allocation factor (obtain factor from your partnership) .....	<b>17</b>	
<b>18</b>	START-UP NY tax elimination credit business allocation factor (obtain factor from your partnership) ...	<b>18</b>	

**Investment tax credits** (see instructions)

<b>19</b>	Investment tax credit and employment incentive credit (Form CT-46) .....	<b>19</b>	
<b>20</b>	Investment tax credit on research and development property (Form CT-46) .....	<b>20</b>	
<b>21</b>	Investment tax credit for eligible farmers on qualified property (Form CT-46) .....	<b>21</b>	
<b>22</b>	Tax on early dispositions – investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry (Form CT-44 or CT-46) .....	<b>22</b>	

**Empire zone (EZ) tax credits** (see instructions)

<b>23</b>	EZ investment tax credit (Form CT-603) .....	<b>23</b>	
<b>24</b>			
<b>25</b>	Recaptured tax credit – EZ investment tax credit or EZ investment tax credit for financial services industry (Form CT-603 or CT-605) .....	<b>25</b>	

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**Part 2 – Total S corporation New York State credits and taxes on early dispositions** (continued)

**Qualified empire zone enterprise (QEZE) tax credits** (see instructions)

26	QEZE real property tax credit allowed (Form CT-606) .....	•	26	
27	Net recapture of QEZE real property tax credit (Form CT-606) .....	•	27	
28	QEZE tax reduction credit employment increase factor (Form CT-604) .....	•	28	
29	QEZE tax reduction credit zone allocation factor (Form CT-604) .....	•	29	
30	QEZE tax reduction credit benefit period factor (Form CT-604) .....	•	30	
<b>QEZE tax reduction credit factors from partnership</b> (for multiple partnerships attach separate statement; see instructions)				
31	QEZE partnership EIN .....	•	31	
32	QEZE employment increase factor (obtain factor from your partnership) .....	•	32	
33	QEZE zone allocation factor (obtain factor from your partnership) .....	•	33	
34	QEZE benefit period factor (obtain factor from your partnership) .....	•	34	

**Farmers' school tax credit** (see instructions)

35	Total acres of qualified agricultural property .....	•	35	
36	Total amount of eligible school district property taxes paid .....	•	36	
37	Total acres of qualified agricultural property converted to nonqualified use .....	•	37	
38	Total acres of qualified conservation property .....	•	38	

**Other credits** (attach applicable forms)

39	Recapture of alternative fuels credit (Form CT-40) .....	•	39	
40	Credit for employment of persons with disabilities (Form CT-41) .....	•	40	
41	Rehabilitation of historic properties credit (Form CT-238; also see Form CT-34-SH-I regarding project number reporting) .....	•	41	
42	Recapture of rehabilitation of historic properties credit (Form CT-238) .....	•	42	
43	Clean heating fuel credit (Form CT-241) .....	•	43	
44				
45	Empire State commercial production credit (Form CT-246) .....	•	45	
46	Empire State film production credit for the current year (Form CT-248) .....	•	46	
47	Empire State film production credit for the second year (Form CT-248) .....	•	47	
48	Empire State film production credit for the third year (Form CT-248) .....	•	48	
49	Long-term care insurance credit (Form CT-249) .....	•	49	
50	Credit for purchase of an automated external defibrillator (Form CT-250) .....	•	50	
51	Empire State film post-production credit for the current year (Form CT-261) .....	•	51	
52	Empire State film post-production credit for the second year (Form CT-261) .....	•	52	
53	Empire State film post-production credit for the third year (Form CT-261) .....	•	53	
54	Excelsior jobs tax credit component (Form CT-607) .....	•	54	
55	Excelsior investment tax credit component (Form CT-607) .....	•	55	
56	Excelsior research and development tax credit component (Form CT-607) .....	•	56	
57	Excelsior real property tax credit component (Form CT-607) .....	•	57	
57a	Excelsior child care services tax credit component (Form CT-607) .....	•	57a	
58	Recapture of excelsior jobs program tax credit (Form CT-607) .....	•	58	
59	Brownfield redevelopment tax credit site preparation credit component (Form CT-611) .....	•	59	
60	Brownfield redevelopment tax credit tangible property credit component (Form CT-611) .....	•	60	
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component (Form CT-611) .....	•	61	
62	Recapture of brownfield redevelopment tax credit (Form CT-611) .....	•	62	
63	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.1) .....	•	63	
64	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.1) .....	•	64	
65	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.1) .....	•	65	
66	Recapture of brownfield redevelopment tax credit (Form CT-611.1) .....	•	66	
67	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.2) .....	•	67	
68	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.2) .....	•	68	
69	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.2) .....	•	69	
70	Recapture of brownfield redevelopment tax credit (Form CT-611.2) .....	•	70	
71	Remediated brownfield credit for real property taxes (Form CT-612) .....	•	71	
72	Recapture of remediated brownfield credit for real property taxes (Form CT-612) .....	•	72	

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**Part 2 – Total S corporation New York State credits and taxes on early dispositions** (continued)

73	Environmental remediation insurance credit (Form CT-613).....	•	73		
74	Recapture of environmental remediation insurance credit (Form CT-613).....	•	74		
75	Security officer training tax credit (attach Form CT-631).....	•	75		
76	Economic transformation and facility redevelopment program jobs tax credit component (Form CT-633).....	•	76		
77	Economic transformation and facility redevelopment program investment tax credit component (Form CT-633).....	•	77		
78	Economic transformation and facility redevelopment program job training tax credit component (Form CT-633).....	•	78		
79	Economic transformation and facility redevelopment program real property tax credit component (Form CT-633).....	•	79		
80	Recapture of economic transformation and facilities redevelopment program tax credit (Form CT-633).....	•	80		
81	Taxicabs and livery service vehicles accessible to persons with disabilities credit (Form CT-236).....	•	81		
82	QETC employment credit (Form DTF-621).....	•	82		
83	QETC capital tax credit (Form DTF-622).....	•	83		
84	Recapture of QETC capital tax credit (Form DTF-622).....	•	84		
85	Low-income housing credit (Form DTF-624).....	•	85		
86	Recapture of low-income housing credit (Form DTF-626).....	•	86		
87	Empire state jobs retention credit (Form CT-634).....	•	87		
88	Recapture of empire state jobs retention credit (Form CT-634).....	•	88		
89	New York youth jobs program credit (Form CT-635).....	•	89		
90	Alcoholic beverage production credit for beer (Form CT-636).....	•	90		
91	Alcoholic beverage production credit for cider (Form CT-636).....	•	91		
92	Alcoholic beverage production credit for wine (Form CT-636).....	•	92		
93	Alcoholic beverage production credit for liquor containing more than 2%, but not more than 24% alcohol by volume (ABV) (Form CT-636).....	•	93		
93a	Alcoholic beverage production credit for liquor containing more than 24% ABV (Form CT-636).....	•	93a		
94	Alternative fuels and electric vehicle recharging property credit (Form CT-637).....	•	94		
95	Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637).....	•	95		
96					
97	Real property tax credit for manufacturers (Form CT-641).....	•	97		
98	Recapture of real property tax credit for manufacturers (Form CT-641).....	•	98		
99	Empire state musical and theatrical production credit (Form CT-642).....	•	99		
100	Hire a veteran credit (Form CT-643).....	•	100		
101	Workers with disabilities tax credit (Form CT-644).....	•	101		
102	Employee training incentive program tax credit (Form CT-646).....	•	102		
103	Farm workforce retention credit (Form CT-647).....	•	103		
104	Life sciences research and development tax credit (Form CT-648).....	•	104		
105	Farm donations to food pantries credit (Form CT-649; also see Form CT-34-SH-I regarding additional informational reporting).....	•	105		
106	Empire State apprenticeship tax credit (Form CT-650).....	•	106		
107	Recovery tax credit (Form CT-651).....	•	107		
108	Employer-provided childcare credit (Form CT-652).....	•	108		
109	New York City musical and theatrical production tax credit (Form CT-654).....	•	109		
110	Recapture of restaurant return-to-work credit (Form CT-655).....	•	110		
111	Grade number 6 heating oil conversion credit (Form CT-656).....	•	111		
112	COVID-19 capital costs credit (Form CT-657).....	•	112		
113	Recapture of COVID-19 capital costs credit (Form CT-657).....	•	113		
114	Recapture of additional restaurant return-to-work tax credit (Form CT-658).....	•	114		
115	Empire State digital gaming media production credit (Form CT-660).....	•	115		

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MOXY RESTAURANT ASSOCIATES INC.

46-4423234

**Part 2 – Total S corporation New York State credits and taxes on early dispositions** *(continued)*

116	Farm employer overtime credit <i>(Form CT-661)</i> .....	•	116		
117	Child care creation and expansion credit <i>(Form CT-662)</i> .....	•	117		
118	Recapture of child care creation and expansion credit <i>(Form CT-662)</i> .....	•	118		
119	Other tax credits and recaptures <i>(see instructions)</i> .....	•	119		

*(complete Schedule B on the last page)*

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## MOXY RESTAURANT ASSOCIATES INC.

**Schedule B – Shareholders' identifying information** (see instructions)Photocopy Schedule B as needed. Attach all additional schedules to this form. Also mark an **X** in the box. ☐

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. (attach federal Schedule K-1 for each shareholder)	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status (make only one entry) 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	E Shareholder entity status (make only one entry) I for individual F for estate or trust E for exempt organization
1 DAVID MASSEY 129 BUCKINGHAM ROAD YONKERS, NY 10701	1 [REDACTED]	21.2500	3	I
2 WILLIAM THOMPSON 4106 50TH ST AP 6F WOODSIDE, NY 11377	2 [REDACTED]	5.0000	2	I
3 KEITH DUVAL 11 IDAHO AVE STATEN ISLAND, NY 10309	3 [REDACTED]	2.0000	2	I
4 DAVID N MASSEY 517 WEST FREDERICK ST LANCASTER, PA 17603	4 [REDACTED]	2.0000	4	I
5 ERIK M. MANNING 293 FAHLGREN PLACE APT 3C BROOKLYN, NY 11228	5 [REDACTED]	5.0000	2	I
6 JOHN SCHNEIDER 54 HAYMAKER LANE LEVITTOWN, NY 11756	6 [REDACTED]	1.0000	1	I
7 GAVIN WHISTON 240 WOODLAND DRIVE WADING RIVER, NY 11792	7 [REDACTED]	21.2500	1	I
8 THOMAS MCCARTHY 24 HAYMAKER LANE LEVITTOWN, NY 11756	8 [REDACTED]	21.2500	1	I
9 KIERON SLATTERY 1363 82ND STREET BROOKLYN, NY 11228	9 [REDACTED]	21.2500	2	I
10	10 [REDACTED]			
11	11 [REDACTED]			

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**CT-200-V**

# Payment Voucher for E-Filed Corporation Tax Returns and Extensions

Employer identification number <b>46-4423234</b>	Primary return type <b>CT3S</b>	Tax period beginning (mm-dd-yyyy) <b>01-01-2023</b>	Tax period ending (mm-dd-yyyy) <b>12-31-2023</b>	<b>Amount(s) due</b> NYS amount <div style="text-align: right;">1,000.00</div> MTA amount <div style="text-align: right;">.00</div>
Legal name of corporation <b>MOXY RESTAURANT ASSOCIATES INC.</b>				
Mailing name (if different from legal name) c/o				
Number and street or PO Box <b>138 WEST 25TH ST</b>				
City <b>NEW YORK</b>	State <b>NY</b>	ZIP code <b>10001</b>	Business telephone number <b>212-929-9677</b>	

Make your check or money order payable in U.S. funds to: **New York State Corporation Tax**. Do not staple or clip your check or money order. Detach all check stubs.

Enter payment enclosed . . . .

1,000.00

**File this entire page with your payment**

## Where to mail

Mail your payment along with this **entire page** to:

**NYS DEPT OF TAXATION & FINANCE  
CORP - V  
PO BOX 15163  
ALBANY NY 12212-5163**

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Department of Taxation and Finance

# Affiliated Entity Information Schedule

## CT-60

Legal name of corporation <b>MOXY RESTAURANT ASSOCIATES INC.</b>		For period ended <b>12-31-23</b>
Employer identification number (EIN) <b>46-4423234</b>		

Attach to Form CT-3, CT-3-A, or CT-3-S.

### Schedule A – Federal S corporation information (see instructions)

#### Part 1 – Qualified subchapter S subsidiary (QSSS) inclusion – Do not enter the QSSS parent (see instructions)

Name and address of QSSS	Effective date of federal QSSS election (mm-dd-yy)	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent

#### Part 2 – QSSS elective inclusion – Do not enter the QSSS parent (see instructions)

Name and address of QSSS	Effective date of federal QSSS election (mm-dd-yy)	Federal EIN or TF number of QSSS	Federal EIN or TF number of QSSS parent

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MOXY RESTAURANT ASSOCIATES INC.

46-4423234

Part 3 – 1120S shareholder information (see instructions)

1 Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c..... 1 87,788

Name and address of shareholder	Shareholder EIN or SSN(s)
DAVID MASSEY 129 BUCKINGHAM ROAD YONKERS, NY 10701	
WILLIAM THOMPSON 4106 50TH ST AP 6F WOODSIDE, NY 11377	
KEITH DUVAL 11 IDAHO AVE STATEN ISLAND, NY 10309	
DAVID N MASSEY 517 WEST FREDERICK ST LANCASTER, PA 17603	
ERIK M. MANNING 293 FAHLGREN PLACE APT 3C BROOKLYN, NY 11228	
JOHN SCHNEIDER 54 HAYMAKER LANE LEVITTOWN, NY 11756	
GAVIN WHISTON 240 WOODLAND DRIVE WADING RIVER, NY 11792	
THOMAS MCCARTHY 24 HAYMAKER LANE LEVITTOWN, NY 11756	
KIERON SLATTERY 1363 82ND STREET BROOKLYN, NY 11228	

Schedule B – Other related entities (see instructions)

Part 1

2 If the activities of any of the following impact your federal return, mark an **X** for all that apply; attach federal Form 851 if applicable:

QSSS ☐ Captive REIT or RIC ☐ Combinable captive insurance company ☐ Partnership ☐  
Disregarded entity ☐ Tax-exempt DISC ☐ SMLLC ☐

3

4 If you filed a consolidated federal return, mark an **X** in the box and complete lines 4a through 4d..... 4

4a Number of corporations included in federal consolidated group(s)..... 4a  
4b Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD)..... 4b  
4c Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group..... 4c  
4d FTI before NOLD of corporations not in federal group(s), but in New York combined group..... 4d

Part 2

Mark an **X** in any box(es) that apply to you, and enter the appropriate name(s) and EIN(s).

5 More than 50% of the voting power of your capital stock is owned or controlled, directly or indirectly, by another corporation or by the same interests..... 5

Name of controlling entity EIN or SSN

6 You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the capital stock of another corporation..... 6

Name of corporation controlled EIN

7 There has been a transfer or acquisition of controlling interest in the entity during the last 3 years..... 7

Name of transferred or acquired corporation EIN

8 You are a member of an affiliated federal group..... 8

Name of primary corporation EIN

478002231032



46-4423234

9 If you are a partner in a partnership, mark an **X** in the box and enter the required information below..... ● 

9	
---	--

**Part 4 – SMLLCs and tax-exempt DISCs** (see instructions)

**10** If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an **X** in the box and enter the required information below. **10**

**Certification:** I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete.

478003231032



## **ERO/Preparer Certification and Signature**

I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2023 (Form TR-579-CT), authorizing me to sign and file this return on behalf of the corporation. I further certify that all information provided on the return is true, correct and complete to the best of my knowledge and belief, and that I have provided a copy of this return to the corporation. If financial institution account information has been provided on the return, I certify that the corporation has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the corporation has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the corporation's account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

By checking the box shown below, I understand and agree that I am electronically signing and filing this return.

☒ I have read the certification above and agree



## New York State E-File Authorization for Tax Year 2023

TR-579-CT

(9/23)

## For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations

Electronic return originator (ERO)/paid preparer: **Do not** mail this form to the Tax Department. Keep it for your records.

Legal name of corporation

MOXY RESTAURANT ASSOCIATES INC.

Return type (mark an **X** for all that apply):

CT-3 ☐ CT-3-A ☐ CT-3-M ☐ CT-3-S ☒ CT-13 ☐ CT-33 ☐  
CT-33-A ☐ CT-33-C ☐ CT-33-M ☐ CT-33-NL ☐ CT-183 ☐ CT-183-M ☐ CT-184 ☐ CT-184-M ☐  
CT-186-E ☐ CT-300 ☐ CT-400 ☐

## Purpose

Form TR-579-CT must be completed to authorize an ERO to e-file a corporation tax return and to transmit bank account information for the electronic funds withdrawal.

## General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, *General Business Corporation Franchise Tax Return*; CT-3-A, *General Business Corporation Combined Franchise Tax Return*; CT-3-M, *General Business Corporation MTA Surcharge Return*; CT-3-S, *New York S Corporation Franchise Tax Return*; CT-13, *Unrelated Business Income Tax Return*; CT-33, *Life Insurance Corporation Franchise Tax Return*; CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*; CT-33-C, *Captive Insurance Company Franchise Tax Return*; CT-33-M, *Insurance Corporation MTA Surcharge Return*; CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return*; CT-183, *Transportation and Transmission Corporation Franchise Tax Return on Capital Stock*; CT-183-M, *Transportation and Transmission Corporation MTA Surcharge Return*; CT-184, *Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings*; CT-184-M, *Transportation and Transmission Corporation MTA Surcharge Return*; CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*; CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*; or CT-400, *Estimated Tax for Corporations*.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*. Go to our website at [www.tax.ny.gov](http://www.tax.ny.gov) to find this document.

**Do not mail this form to the Tax Department.** EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

**Do not** use this form for electronically filed Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*; CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)*; CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return*; CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both)*; CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both)*; or CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)*. Instead use Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal For Tax Year 2023 Corporation Tax Extensions*.

## Financial institution information (required if electronic payment is authorized)

- 1 Amount of authorized debit .....  
2 Financial institution routing number .....  
3 Financial institution account number .....

1	
2	
3	

## Part A – Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-183, CT-183-M, CT-184, CT-184-M, CT-186-E, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2023 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, Tax Shelter Reportable Transactions, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2023 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying New York State corporation taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2023 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two business days prior to the payment date.

Signature of authorized officer of the corporation	Print your name and title DIRECTOR	Date
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## Part B – Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2023 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2023 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2023 New York State electronic corporate tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2023 New York State electronic corporate tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature	Print name	Date
Paid preparer's signature	Print name ELTON LALAJ CPA	Date



# ESTIMATED TAX BY BUSINESS CORPORATIONS AND SUBCHAPTER S GENERAL CORPORATIONS

2024

For CALENDAR YEAR 2024 or FISCAL YEAR beginning \_\_\_\_\_, \_\_\_\_\_ and ending \_\_\_\_\_, \_\_\_\_\_

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions <b>MOXY RESTAURANT ASSOCIATES INC.</b>		Name Change _____	Taxpayer's Email Address
In Care of		EMPLOYER IDENTIFICATION NUMBER <b>46-4423234</b>	
Address (number and street) <b>138 WEST 25TH ST</b>		Address Change _____	BUSINESS CODE NUMBER AS PER FEDERAL RETURN <b>722410</b>
City and State <b>NEW YORK NY</b>	Zip Code <b>10001</b>	Country (if not US)	
Business telephone number <b>212-929-9677</b>	Person to contact		

<input type="checkbox"/> Business C Corporations only NYC-2 NYC-2S NYC-2A	<input checked="" type="checkbox"/> General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only NYC-3L NYC-3A NYC-4S NYC-4SEZ
--	---

## COMPUTATION OF ESTIMATED TAX

		Payment Amount	
<b>A Payment</b>	Amount included with form - Make payable to: <i>NYC Department of Finance</i> . . . . .	<b>A.</b>	<b>620</b>
<b>1</b>	Declaration of estimated tax for current year. . . . .	<b>1.</b>	<b>2,476</b>
<b>2</b>	Estimated Payment Amount. . . . . <b>DUE BY: 06-17-24</b>	<b>2.</b>	<b>620</b>

### MAILING INSTRUCTIONS:

**MAIL FORM TO:**  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 3922  
NEW YORK, NY 10008-3922

Make remittance payable to the order of:  
**NYC DEPARTMENT OF FINANCE**  
Payment must be made in U.S. dollars,  
drawn on a U.S. bank.

To receive proper credit, you must  
enter your correct Employer Identifi-  
cation Number on your declaration  
and remittance.

**KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS.**

### ELECTRONIC FILING

Register for electronic filing. It is an easy, secure and convenient way to file a declaration and an extension and pay taxes on-line.  
For more information log on to **NYC.gov/eservices**



# ESTIMATED TAX BY BUSINESS CORPORATIONS AND SUBCHAPTER S GENERAL CORPORATIONS

2024

For CALENDAR YEAR 2024 or FISCAL YEAR beginning \_\_\_\_\_, \_\_\_\_\_ and ending \_\_\_\_\_, \_\_\_\_\_

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions <b>MOXY RESTAURANT ASSOCIATES INC.</b>		Name Change _____	Taxpayer's Email Address
In Care of		EMPLOYER IDENTIFICATION NUMBER <b>46-4423234</b>	
Address (number and street) <b>138 WEST 25TH ST</b>		Address Change _____	BUSINESS CODE NUMBER AS PER FEDERAL RETURN <b>722410</b>
City and State <b>NEW YORK NY</b>	Zip Code <b>10001</b>	Country (if not US)	
Business telephone number <b>212-929-9677</b>	Person to contact		

<input type="checkbox"/> Business C Corporations only NYC-2 NYC-2S NYC-2A	<input checked="" type="checkbox"/> General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only NYC-3L NYC-3A NYC-4S NYC-4SEZ
--	---

## COMPUTATION OF ESTIMATED TAX

		Payment Amount	
<b>A Payment</b>	Amount included with form - Make payable to: <i>NYC Department of Finance</i> . . . . .	<b>A.</b>	<b>619</b>
1	Declaration of estimated tax for current year. . . . .	1.	2,476
2	Estimated Payment Amount. . . . . <b>DUE BY: 09-16-24</b>	2.	619

### MAILING INSTRUCTIONS:

**MAIL FORM TO:**  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 3922  
NEW YORK, NY 10008-3922

Make remittance payable to the order of:  
**NYC DEPARTMENT OF FINANCE**  
Payment must be made in U.S. dollars,  
drawn on a U.S. bank.

To receive proper credit, you must  
enter your correct Employer Identifi-  
cation Number on your declaration  
and remittance.

**KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS.**

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# ESTIMATED TAX BY BUSINESS CORPORATIONS AND SUBCHAPTER S GENERAL CORPORATIONS

2024

For CALENDAR YEAR 2024 or FISCAL YEAR beginning \_\_\_\_\_, \_\_\_\_\_ and ending \_\_\_\_\_, \_\_\_\_\_

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions <b>MOXY RESTAURANT ASSOCIATES INC.</b>		Name Change _____	Taxpayer's Email Address
In Care of		EMPLOYER IDENTIFICATION NUMBER <b>46-4423234</b>	
Address (number and street) <b>138 WEST 25TH ST</b>		Address Change _____	BUSINESS CODE NUMBER AS PER FEDERAL RETURN <b>722410</b>
City and State <b>NEW YORK NY</b>	Zip Code <b>10001</b>	Country (if not US)	
Business telephone number <b>212-929-9677</b>	Person to contact		

<input type="checkbox"/> Business C Corporations only NYC-2 NYC-2S NYC-2A	<input checked="" type="checkbox"/> General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only NYC-3L NYC-3A NYC-4S NYC-4SEZ
--	---

## COMPUTATION OF ESTIMATED TAX

		Payment Amount	
<b>A Payment</b>	Amount included with form - Make payable to: <i>NYC Department of Finance</i> . . . . .	<b>A.</b>	<b>619</b>
1	Declaration of estimated tax for current year. . . . .	1.	2,476
2	Estimated Payment Amount. . . . . <b>DUE BY: 12-16-24</b>	2.	619

### MAILING INSTRUCTIONS:

**MAIL FORM TO:**  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 3922  
NEW YORK, NY 10008-3922


Make remittance payable to the order of:  
**NYC DEPARTMENT OF FINANCE**  
Payment must be made in U.S. dollars,  
drawn on a U.S. bank.

To receive proper credit, you must  
enter your correct Employer Identifi-  
cation Number on your declaration  
and remittance.

**KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS.**

### ELECTRONIC FILING

Register for electronic filing. It is an easy, secure and convenient way to file a declaration and an extension and pay taxes on-line.  
For more information log on to **NYC.gov/eservices**

	<b>NYC 579-GCT</b>	<small>NEW YORK CITY DEPARTMENT OF FINANCE</small> <b>Signature Authorization for E-Filed General Corporation Tax Return</b>	<b>2023</b>						
<b>ELECTRONIC RETURN ORIGINATORS (ERO): DO NOT MAIL THIS FORM TO THE DEPARTMENT OF FINANCE. KEEP THIS FOR YOUR RECORDS.</b>									
LEGAL NAME OF CORPORATION: <b>MOXY RESTAURANT ASSOCIATES INC.</b>		EMPLOYER IDENTIFICATION NUMBER <b>46-4423234</b>							
EMAIL ADDRESS:		TYPE OF RETURN: <input type="checkbox"/> NYC-EXT <input type="checkbox"/> NYC-EXT.1 <input checked="" type="checkbox"/> NYC-4S <input type="checkbox"/> NYC-400 (2024) <input type="checkbox"/> NYC-3A <input type="checkbox"/> NYC-3L <input type="checkbox"/> NYC-4SEZ							
<b>Financial Institution Information - must be included if electronic payment is authorized</b>									
AMOUNT OF AUTHORIZED DEBIT:		FINANCIAL INSTITUTION ROUTING NUMBER:							
		FINANCIAL INSTITUTION ACCOUNT NUMBER:							
<b>Part A - Declaration and authorization of corporate officer for Forms NYC-3A, NYC-3L, NYC-4S, NYC-4SEZ, NYC-EXT, NYC-EXT.1 or NYC-400</b>									
<p>Under penalty of perjury, I declare that I am an officer of the corporation authorized to act on behalf of the above-named corporation, and that I have examined the information on its 2023 New York City electronically filed corporation tax return, including any accompanying schedules, attachments, and statements or other report checked above, and to the best of my knowledge and belief, the electronically filed corporation tax return or other report is true, correct, and complete. The ERO has my consent to send the 2023 New York City electronically filed corporation tax return or other report checked above to New York City Department of Finance through the Internal Revenue Service. I authorize the ERO to enter my PIN as my signature on the 2023 New York City electronically filed corporation tax return or other report, or I will enter my PIN as my signature on the 2023 New York City electronically filed corporation tax return or other report. If I am paying the New York City corporation tax owed by electronic funds withdrawal, I authorize the New York City Department of Finance and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on the corporation's 2023 New York City electronically filed corporation tax return or other report, and I authorize the financial institution to debit the amount from that account.</p> <p><b>Officer's PIN (mark an X in one box only)</b></p> <p><input checked="" type="checkbox"/> I authorize <u>LALAJ CPA PC</u> to enter my PIN: <u>33234</u> <small>ERO FIRM NAME</small></p> <p>as my signature on the corporation's 2023 electronically filed corporation tax return or other report checked above.</p> <p><input type="checkbox"/> As an authorized person of the corporation, I will enter my PIN as my signature on the corporation's 2023 electronically filed corporation tax return or other report checked above.</p> <p>_____ <small>Signature of authorized person</small></p> <p style="text-align: center;"><u>DIRECTOR</u> <small>Official title</small></p> <p style="text-align: right;">_____ <small>Date</small></p>									
<b>Part B - Declaration of electronic return originator (ERO) and paid preparer</b>									
<p>Under penalty of perjury, I declare that the information contained in the above-named corporation's 2023 New York City electronically filed corporation tax return or other report checked above is the information furnished to me by the corporation's authorized officer. If the corporate officer furnished me with a completed 2023 New York City paper corporation tax return or other report signed by a paid preparer, I declare that the information contained in the corporation's 2023 New York City electronically filed corporation tax return or report is identical to that contained in the paper return or report. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2023 New York City electronically filed corporation tax return or other report, and, to the best of my knowledge and belief, the return or other report is true, correct, and complete. I have based this declaration on all information available to me.</p> <p><b>ERO EFIN/PIN:</b> Enter your six-digit EFIN followed by your five digit PIN: <u>11854711102</u></p> <table style="width: 100%;"><tr><td style="width: 40%;">ERO's Signature</td><td style="width: 40%;"><u>ELTON LALAJ CPA</u> <small>Print Name</small></td><td style="width: 20%;">Date</td></tr><tr><td>Paid Preparer's Signature</td><td><u>ELTON LALAJ CPA</u> <small>Print Name</small></td><td>Date</td></tr></table>				ERO's Signature	<u>ELTON LALAJ CPA</u> <small>Print Name</small>	Date	Paid Preparer's Signature	<u>ELTON LALAJ CPA</u> <small>Print Name</small>	Date
ERO's Signature	<u>ELTON LALAJ CPA</u> <small>Print Name</small>	Date							
Paid Preparer's Signature	<u>ELTON LALAJ CPA</u> <small>Print Name</small>	Date							
<p><b>PURPOSE</b> - A completed Form NYC-579-GCT provides documentation that an ERO has been authorized to electronically file the General Corporation Tax return or other report. The officer of the corporation who is authorized to sign the corporation's returns may designate the ERO to electronically sign the return or other report by entering the officer's personal identification number (PIN). The form also authorizes payment of tax due on an electronically submitted return or report by an automatic clearing house (ACH) debit from a designated checking or savings account of the corporation. <b>You cannot revoke this authorization.</b></p> <p><b>GENERAL INSTRUCTIONS</b> - Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return or report before the ERO transmits the electronically filed Form NYC-3A (Combined General Corporation Tax Return); NYC-3L (General Corporation Tax Return); NYC-4S (General Corporation Tax Return - short form); NYC-4SEZ (General Corporation Tax Return - EZ form); NYC-EXT (Application for 6-month Extension to File Business Income Tax Return); NYC-EXT.1 (Application for Additional Extension) or NYC-400 (Declaration of Estimated Tax by General Corporations).</p> <p>EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns or reports (Forms NYC-3A, NYC-3L, NYC-4S, NYC-4SEZ, NYC-EXT, NYC-EXT.1 or NYC-400). Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case.</p> <p><b>Do not mail Form NYC-579-GCT to the Department of Finance.</b> The EROs/paid preparers must keep the completed Form NYC-579-GCT for three years from the due date of the return or report or the date the return or report was filed, whichever is later, and must present it to the Department of Finance upon request.</p>									

**-4S****GENERAL CORPORATION TAX RETURN****2023**To be filed by S Corporations only. All C Corporations must file Form NYC-2, NYC-2S or NYC-2A  
For CALENDAR YEAR 2023 or FISCAL YEAR beginning 2023 and ending

Print or type	Name <b>MOXY RESTAURANT ASSOCIATES INC.</b>		Name Change <input type="checkbox"/>		Taxpayer's Email Address:	
	In Care Of				EMPLOYER IDENTIFICATION NUMBER <b>46-4423234</b>	
	Address (number and street) <b>138 WEST 25TH ST</b>		Address Change <input type="checkbox"/>		BUSINESS CODE NUMBER AS PER FEDERAL RETURN <b>722410</b>	
	City and State <b>NEW YORK NY</b>	Zip Code <b>10001</b>	Country (if not US)			
	Business Telephone Number <b>212-929-9677</b>	Date business began in NYC <b>12-20-13</b>	Date business ended in NYC			
CHECK ALL THAT APPLY	<input type="checkbox"/> Final return - Check this box if you have ceased operations in NYC		<input type="checkbox"/> Filing a 52-53-week taxable year			
	<input type="checkbox"/> Special short period return (See Instr.)		<input type="checkbox"/> A pro-forma federal return is attached			
	<input type="checkbox"/> Claim any 9/11/01-related federal tax benefits (see inst.)		<input type="checkbox"/> Enter 2-character special condition code, if applicable (see inst.)			
	<input type="checkbox"/> Amended return		<input type="checkbox"/> IRS change		Date of Final Determination	
		If the purpose of the amended return is to report a federal or state change, check the appropriate box:		<input type="checkbox"/> NYS change		

SCHEDULE A		Computation of Tax		BEGIN WITH SCHEDULES B THROUGH E ON PAGE 2. TRANSFER APPLICABLE AMOUNTS TO SCH A.		Payment Amount	
A	Payment	Amount being paid electronically with this return				A.	
1	Net income (from Schedule B, line 8)	1.	13,045	x .0885	1.	1,154	
2a	Total capital (from Schedule C, line 7) (see instructions)	2a.	336,751	x .0015	2a.	505	
2b	Total capital - Cooperative Housing Corps. (see instructions)	2b.		x .0004	2b.		
2c	Cooperatives - enter:	BORO	BLOCK	LOT			
3a	Compensation of stockholders (from Schedule D, line 1)	3a.	213,250				
3b	Alternative tax (see instructions)	3b.	SEE ATTACHED			2,473	
4	Minimum tax (see instructions) - NYC Gross Receipts:	4.	4,282,509			1,500	
5	Tax (line 1, 2a, 2b, 3b or 4, whichever is largest)	5.				2,473	
6	First installment of estimated tax for period following that covered by this return:						
	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT.	6a.					
	(b) If application for extension has not been filed and line 5 exceeds \$1,000, enter 25% of line 5 (see instructions)	6b.				618	
7	Total before prepayments (add lines 5 and 6a or 6b)	7.				3,091	
8	Prepayments (from Prepayments Schedule, line G) (see instructions)	8.				845	
9	Balance due (line 7 less line 8)	9.				2,246	
10	Overpayment (line 8 less line 7)	10.					
11a	Interest (see instructions)	11a.					
11b	Additional charges (see instructions)	11b.					
11c	Penalty for underpayment of estimated tax (attach Form NYC-222)	11c.		81			
12	Total of lines 11a, 11b and 11c	12.				81	
13	Net overpayment (line 10 less line 12)	13.					
14	Amount of line 13 to be: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 14c OR <input type="checkbox"/> Paper check	14a.					
	(b) Credited to 2024 estimated tax	14b.					
14c	Routing Number	Account Number	ACCOUNT TYPE Checking <input type="checkbox"/> Savings <input type="checkbox"/>				
15	TOTAL REMITTANCE DUE (see instructions)	15.				2,327	
16	NYC rent deducted on federal tax return (see instructions)	16.	414,106				
17	Gross receipts or sales from federal return	17.				4,282,509	
18	Total assets from federal return	18.				633,337	

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

SIGN HERE	I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.				Firm's Email Address:	
	I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions) YES <input checked="" type="checkbox"/>				ELALAJ@LALAJCPAGRO	
PREPARER'S USE ONLY	Officer's signature:		Title: DIRECTOR	Date:	Preparer's SSN or PTIN	
	Preparer's signature: ELTON LALAJ C		Preparer's printed name: ELTON LALAJ CPA	Check if self-employed: <input type="checkbox"/>	Date:	P00437378
	LALAJ CPA PC		Firm's Employer ID No.			
	2817 31ST ST		82-3739090			
	ASTORIA, NY 11102					
▲ Firm's name (or yours, if self-employed)		▲ Address		▲ Zip Code		

ATTACH COPY OF ALL PAGES OF YOUR FEDERAL TAX RETURN 1120S. SEE PAGE 2 FOR MAILING INSTRUCTIONS.

Form NYC-4S - 2023 NAME **MOXY RESTAURANT ASSOCIATES INC.**EIN **46-4423234**Page **2****SCHEDULE B Computation of NYC Taxable Net Income**

1	Federal taxable income before net operating loss deduction and special deductions (see instructions)	1.	45,622	
2	Interest on federal, state, municipal and other obligations not included in line 1	2.		
3a	NYS Franchise Tax and other income taxes, including MTA taxes, deducted on federal return (attach rider) (see instr.). SEE ST. 1.	3a.	1,209	
3b	NYC General Corporation Tax deducted on federal return (see instructions)	3b.	2,712	
4	ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z) (see instructions)	4.		
5	Total (sum of lines 1 through 4)	5.	49,543	
6a	New York City net operating loss deduction (see instructions)	6a.	36,498	
6b	Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instructions)	6b.		
6c	NYC and NYS tax refunds included in Schedule B, line 1 (see instr.)	6c.		
7	Total (sum of lines 6a through 6c)	7.	36,498	
8	Taxable net income (line 5 less line 7) (enter on page 1, Schedule A, line 1) (see instructions)	8.	13,045	

**SCHEDULE C Total Capital**

Basis used to determine average value in column C. Check one. (Attach detailed schedule)

<input checked="" type="checkbox"/> - Annually	<input type="checkbox"/> - Semi-annually	<input type="checkbox"/> - Quarterly			
<input type="checkbox"/> - Monthly	<input type="checkbox"/> - Weekly	<input type="checkbox"/> - Daily			
1	Total assets from federal return	1.	775,091	633,337	704,214
2	Real property and marketable securities included in line 1	2.			
3	Subtract line 2 from line 1	3.			704,214
4	Real property and marketable securities at fair market value	4.			
5	Adjusted total assets (add lines 3 and 4)	5.			704,214
6	Total liabilities (see instructions)	6.	390,863	344,062	367,463
7	Total capital (column C, line 5 less column C, line 6) (enter on page 1, Schedule A, line 2a or 2b) (see Instructions)	7.			336,751

**SCHEDULE D Certain Stockholders**

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")
SEE STATEMENT 2			
1	Total, including any amount on rider (enter on page 1, Schedule A, line 3a)	1.	213,250

**SCHEDULE E The following information must be entered for this return to be complete**

- 1 New York City principal business activity: **BAR & TAVERN**
- 2 Does the corporation have an interest in real property located in New York City? (see instructions) YES ☒ NO ☐
- 3 If "YES": (a) Attach a schedule of such property, including street address, borough, block and lot number.
- SEE STATEMENT 3
- (b) Was a controlling economic interest in this corporation (i.e., 50% or more of stock ownership) transferred during the tax year? YES ☐ NO ☒
- 4 Does the corporation have one or more qualified subsidiary subsidiaries (QSSS)? YES ☐ NO ☒  
If "YES" Attach a schedule showing the name, address and EIN, if any, of each QSSS and indicate whether the QSSS filed or was required to file a City business income tax return. See instructions.
- 5 Enter the number of Fed K1 returns attached: **9**
- 6 Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? YES ☒ NO ☐
- 7 If "YES", were all required Commercial Rent Tax Returns filed? YES ☐ NO ☒  
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: \_\_\_\_\_

**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 8	DATE	AMOUNT
A Mandatory first installment paid with preceding year's tax		845
B Payment with Declaration, Form NYC-400 (1)		
C Payment with Notice of Estimated Tax Due (2)		
D Payment with Notice of Estimated Tax Due (3)		
E Payment with extension, Form NYC-EXT.		
F Overpayment from preceding year credited to this year		
G TOTAL of A through F (enter on Schedule A, line 8)		845

**MAILING INSTRUCTIONS:**

ALL RETURNS EXCEPT REFUND RETURNS  
NYC DEPARTMENT OF FINANCE  
GENERAL CORPORATION TAX  
P.O. BOX 5564  
BINGHAMTON, NY 13902-5564

REMITTANCES  
PAY ONLINE WITH FORM NYC-200V  
AT NYC.GOV/ESERVICES  
OR  
Mail Payment and Form NYC-200V ONLY to:  
NYC DEPARTMENT OF FINANCE  
P.O. BOX 3933  
NEW YORK, NY 10008-3933

RETURNS CLAIMING REFUNDS  
NYC DEPARTMENT OF FINANCE  
GENERAL CORPORATION TAX  
P.O. BOX 5563  
BINGHAMTON, NY 13902-5563

30422318

The due date for the calendar year 2023 return is on or before March 15, 2024.  
For fiscal years beginning in 2023, file on the 15th day of the third month after the close of fiscal year.  
YCCA2012 07/31/23

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MOXY RESTAURANT ASSOCIATES INC.

46-4423234

<b>Alternative Tax Worksheet</b>		<b>Refer to the instructions before computing the alternative tax.</b>	
<b>Net income/loss</b> (See instructions).....	1.	\$	13,045.
<b>Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instructions.)</b> .....	2.	\$	213,250.
<b>Total</b> (line 1 plus line 2) .....	3.	\$	226,295.
<b>Statutory exclusion — Enter \$40,000.</b> (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return) .....	4.	\$	40,000.
<b>Net amount</b> (line 3 minus line 4) .....	5.	\$	186,295.
<b>15% of net amount</b> (line 5 x 15%) .....	6.	\$	27,944.
<b>Investment income to be allocated</b> (Schedule B, line 22b x 15%. Do not enter more than amount on line 6 above. Enter "0" if not applicable.) .....	7.	\$	0.
<b>Business income to be allocated</b> (line 6 minus line 7) .....	8.	\$	27,944.
<b>Allocated investment income</b> (line 7 x investment allocation % from Schedule D, line 2F).....	9.	\$	0.
<b>Allocated business income</b> (line 8 x business allocation % from Schedule H, line 7) .....	10.	\$	27,944.
<b>Taxable net income</b> (line 9 plus line 10) .....	11.	\$	27,944.
<b>Tax rate</b> .....	12.		8.85% (.0885)
<b>Alternative tax</b> (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3 .....	13.	\$	2,473.

**NYC-ATT-S-CORP****CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS**  
ATTACH TO FORM NYC-1, NYC-3A, NYC-3L, NYC-4S OR NYC-4SEZ**2023**

All federal Subchapter S Corporations must complete this schedule and include it when filing Form NYC-1, NYC-3A, NYC-3L, NYC-4S, or NYC-4SEZ. Amounts on Part I, Lines 1 through 8, 12 and 13 and Part II, Lines 15 through 18 are carried from your Federal form 1120S.

For CALENDAR YEAR 2023 or FISCAL YEAR beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ

EMPLOYER IDENTIFICATION NUMBER

**MOXY RESTAURANT ASSOCIATES INC.****46-4423234****PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S			
1 Ordinary business income (loss).....	Schedule K, Line 1		1.	77,177
2 Net rental real estate income (loss).....	Schedule K, Line 2		2.	
3 Other net rental income (loss).....	Schedule K, Line 3c		3.	
4a Interest income.....	Schedule K, Line 4		4a.	
4b Interest Expense Addback.....	See Instructions		4b.	
5 Ordinary dividends.....	Schedule K, Line 5a		5.	
6 Royalties.....	Schedule K, Line 6		6.	
7 Net short-term capital gain (loss).....	Schedule K, Line 7	7.		
8 Net long-term capital gain (loss).....	Schedule K, Line 8a	8.		
9 Sum of lines 7 and 8.....	See Instructions	9.		
10 Capital Loss Carryover.....	See Instructions	10.		
11 Net Capital Gain.....	See Instructions		11.	
12 Net Section 1231 gain (loss).....	Schedule K, Line 9		12.	
13 Other income (loss).....	See Instructions		13.	
14 <b>TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13)....			14.	77,177

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21

15 Section 179 deduction.....	Schedule K, Line 11		15.	31,433
16 Contributions.....	Schedule K, Line 12a		16.	122
17 Interest expense.....	See Instructions		17.	
18 Section 59(e)(2) expenditures.....	Schedule K, Line 12c		18.	
19 Other deductions.....	See Instructions		19.	
20 Intentionally Omitted.....			20.	
21 <b>TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20).....			21.	31,555

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22 <b>Federal Taxable Income</b> .....	See Instructions		22.	45,622
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**NYC - NOLD-GCT****NET OPERATING LOSS DEDUCTION COMPUTATION  
GENERAL CORPORATION TAX****2023**

ATTACH TO FORM NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ

For CALENDAR YEAR 2023 or FISCAL YEAR beginning \_\_\_\_\_ 2023 and ending \_\_\_\_\_

Print or Type ▼

Name as shown on NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ:

**MOXY RESTAURANT ASSOCIATES INC.**

EMPLOYER IDENTIFICATION NUMBER

**46-4423234****SCHEDULE A - NYC Net Operating Loss Deduction Schedule (NOLD)**

APPLICABLE YEAR	COLUMN A - Tax Year	COLUMN B - Federal Taxable Income (Loss) before NOL and special deductions	COLUMN C - Amount from NYC-3A, NYC-3L, NYC-4S or NYC-4SEZ (See instructions)	COLUMN D - NYC Net Operating Loss Generated (attach rider for Separate Return Limitation Year (SRLY) Loss)	COLUMN E - NYC Net Operating Loss Utilized	COLUMN F - NYC Net Operating Loss Expired	COLUMN G - NYC Net Operating Loss Remaining
<b>A. NOL Carryforward from prior years</b> .....							
1. 20th preceding yr							
2. 19th preceding yr							
3. 18th preceding yr							
4. 17th preceding yr							
5. 16th preceding yr							
6. 15th preceding yr							
7. 14th preceding yr							
8. 13th preceding yr							
9. 12th preceding yr							
10. 11th preceding yr							
11. 10th preceding yr							
12. 9th preceding yr							
13. 8th preceding yr							
14. 7th preceding yr							
15. 6th preceding yr							
16. 5th preceding yr							
17. 4th preceding yr							
18. 3rd preceding yr	2020	-554,552.	-543,291.	543,291.	30,582.		512,709.
19. 2nd preceding yr	2021	38,228.	43,315.				512,709.
20. 1st preceding yr	2022	178,134.	180,709.		142,507.		370,202.
21. Current year	2023	45,622.	49,543.		36,498.		333,704.

**Note: Current Year's Net Operating Loss Utilized should be carried forward to NYC-3A or NYC-3L, Sch. B, Line 11 or NYC-4S, Sch. B, Line 6a or NYC-4SEZ, Sch. B, line 4.**Were there any special federal Net Operating Loss elections?..... ☐ YES ☒ NO**SCHEDULE B - Complete the Net Operating Loss Apportionment to Investment Income (if applicable)****NYC Net Operating Loss Apportionment To Investment Income**

DESCRIPTION	AMOUNT
1 Investment Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 20g .....	1
2 Entire Net Income before Net Operating Loss from NYC-3A or NYC-3L, Sch. B line 18 or 19 plus line 11 .....	2
3 Ratio: (Divide line 1 by line 2) .....	3
4 Net Operating Loss (NYC-3A or NYC-3L, Sch. B line 11) .....	4
5 Net Operating Loss Apportionment to Investment Income (multiply line 3 by line 4 and enter on NYC-3A or NYC-3L, Sch. B line 21) .....	5



59 Maiden Lane, 19th Floor  
New York, NY 10038-4502  
nyc.gov/finance

**NYC-200V**

tax return Pg 104 of 107

**PAYMENT VOUCHER****MOXY RESTAURANT ASSOCIATES INC.**

**138 WEST 25TH ST**  
**NEW YORK, NY 10001**

EIN/SSN: **46-4423234**PERIOD BEGIN: **01-01-2023**PERIOD END: **12-31-2023****General Information**

File form NYC-200V if you are filing a paper return and there is a balance due. Submit your check with this form. Do not send the check with the return. If you filed your New York City return or extension electronically but did not pay the amount due electronically with the return, you may file a paper NYC-200V with a check, or you may file a Form NYC-200V online and pay online at [nyc.gov/eservices](https://nyc.gov/eservices).

Your form NYC-200V and payment must be postmarked by the return due date to avoid late payment penalties and interest.

**EIN/SSN**

Individuals and Single-Member LLCs should file using a Social Security Number. Estates and Trusts and Partnerships should file using an Employer Identification Number.

**Payment**

The amount you pay should be the amount shown on your e-filed or paper New York City return or extension. Make your check or money order payable in US funds to New York City Department of Finance.

**Where to Mail**

Mail your payment to:

**New York City Department of Finance**  
**P.O. Box 3933**  
**New York, NY 10008-3933**

*Paying electronically is fast, secure and easy. Go to [nyc.gov/eservices](https://nyc.gov/eservices) for more information.*

2023

PLEASE DETACH ALONG THE DOTTED LINE

**NYC-200V****PAYMENT VOUCHER****MOXY RESTAURANT ASSOCIATES INC.**

**138 WEST 25TH ST**  
**NEW YORK, NY 10001**

EIN/SSN: **46-4423234**PERIOD BEGIN: **01-01-2023**PERIOD END: **12-31-2023****TAX TYPE****FORM NAME****200****NYC-4S****Payment Amount Enclosed****2,327.**

NYC DEPARTMENT OF FINANCE

P.O. BOX 3933

NEW YORK, NY 10008-3933

YCIZ2101L 07/31/23

Make Remittance Payable to: NYC Department of Finance

200 001 00000000464423234 12312023 000000000000 06 0000232700 3



2023



- 222

UNDERPAYMENT OF ESTIMATED TAX BY  
BUSINESS AND GENERAL CORPORATIONS

ATTACH TO FORM NYC-2, NYC-2A, NYC-2S, NYC-3L, NYC-3A, NYC-4S OR NYC-4SEZ

For CALENDAR YEAR 2023 or FISCAL YEAR beginning \_\_\_\_\_, 2023 and ending \_\_\_\_\_

Print or Type ▼

Name:

EMPLOYER IDENTIFICATION NUMBER

MOXY RESTAURANT ASSOCIATES INC.

46-4423234

## Computation of Underpayment

1. 2023 tax (from NYC-2, Sch. A, line 4; NYC-2A, Sch. A, line 6; NYC-2S, Sch. A, line 4; NYC-3L, Sch. A, line 6; NYC-4S, Sch. A, line 5; NYC-4S-EZ, Sch. A, line 3; or NYC-3A, Sch. A, line 8) . . . . .	1.	2,473.
2. Credits (from NYC-2, Schedule A, lines 5, 7, 8, 9 through 11b; NYC-2A, Schedule A, lines 7, 9, 10, 11 through 13b; NYC-3L, Schedule A, lines 7, 9a, 9b, 10a through 10d or NYC-3A, Schedule A, lines 9, 11a, 11b, 12a through 12d) . . . . .	2.	
3. Line 1 less line 2 . . . . .	3.	2,473.
4. 90% of line 3 . . . . .	4.	2,226.

Enter quarterly due dates of installments:	1 - FIRST 03-15-23	2 - SECOND 06-15-23	3 - THIRD 09-15-23	4 - FOURTH 12-15-23
5a. 2021 Business Corporation Tax. . . . . 5a.				
5b. 2022 General Corporation Tax. . . . . 5b.	3,381.			
6a. C Corps: If line 5a is over \$1,000, enter 25% of line 5a or amount from Form NYC-300, line 2, if filed for 2023 . . . . . 6a.				
6b. S Corps: If line 5b is over \$1,000, enter 25% of line 5b or amount from NYC-EXT, line 2, if filed for 2022 . . . . . 6b.	845.			
7. Line 4 less line 6a or 6b. . . . . 7.	1,381.			
8. Enter amount of the installments due in Quarters 2, 3 and 4 (see inst.) . . . . . 8.	460.	461.	460.	
9. Amount paid or credited for each period . . . . . 9.	845.			
10. Overpayment of previous installment (see instructions) . . . . . 10.				
11. Total of lines 9 and 10. . . . . 11.	845.			
12. OVERPAYMENT: Quarter 1 . . . . . line 11 less line 6a or 6b Quarters 2, 3 and 4 . . . . . line 11 less line 8 12.				
13. UNDERPAYMENT: Quarter 1 . . . . . line 6a or 6b less line 11 Quarters 2, 3 and 4 . . . . . line 8 less line 11 13.		460.	461.	460.

COMPUTATION CONTINUES ON PAGE 2

## Exceptions that Avoid the Underpayment Penalty

Total cumulative amount paid or credited from the beginning of the taxable year through the installment dates that correspond to the 15th day of the 3rd, 6th, 9th and 12th months of the taxable year. . . . .

	1 - FIRST QUARTER	2 - SECOND QUARTER	3 - THIRD QUARTER	4 - FOURTH QUARTER
	845.	845.	845.	845.
▲ EXCEPTION 1- Prior year's tax (2022) \$ 3,381. (see instructions) . . . . .		50% of 2022 tax 1,691.	75% of 2022 tax 2,536.	100% of 2022 tax 3,381.
▲ EXCEPTION 2- Tax on prior year's facts and law using 2023 rates (attach computation) (see instructions) . . . . .		Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
▲ EXCEPTION 3- Tax on annualized 2023 income (attach computation) (see instructions) . . . . .		Enter 45% of tax	Enter 67.50% of tax	Enter 90% of tax
▲ EXCEPTION 4- Tax on recurring seasonal 2023 income (attach computation) (see instructions) . . . . .				

COMPUTATION OF PENALTY		1 - FIRST 06-15-23	2 - SECOND 09-15-23	3 - THIRD 12-15-23
14. Enter the date of payment or the 15th day of the 3rd month after the close of the taxable year, whichever is earlier . . . . .	14.	03-15-24	03-15-24	03-15-24
15. Number of days from due date of installment to the date shown on line 14 . . . . .	15.	274	182	91
16. Number of days on line 15 after 3/15/2023 and before 4/1/2023 . . . . .	16.			
17. Number of days on line 15 after 3/31/2023 and before 7/1/2023 . . . . .	17.	15		
18. Number of days on line 15 after 6/30/2023 and before 10/1/2023 . . . . .	18.	92	15	
19. Number of days on line 15 after 9/30/2023 and before 1/1/2024 . . . . .	19.	92	92	16
20. Number of days on line 15 after 12/31/2023 and before 4/1/2024 . . . . .	20.	75	75	75
21. Number of days on line 15 after 3/31/2024 and before 7/1/2024 . . . . .	21.			
22. Number of days on line 15 after 6/30/2024 and before 10/1/2024 . . . . .	22.			
23. Number of days on line 15 after 9/30/2024 and before 1/1/2025 . . . . .	23.			
24. Number of days on line 15 after 12/31/2024 and before 3/15/2025 . . . . .	24.			
25. Number of days on line 16 x 11% x amount on line 13 365	25.			
26. Number of days on line 17 x 11% x amount on line 13 365	26.	2.08		
27. Number of days on line 18 x 11% x amount on line 13 365	27.	12.75	2.08	
28. Number of days on line 19 x *% x amount on line 13 365	28.	13.91	13.94	2.42
29. Number of days on line 20 x *% x amount on line 13 366	29.	11.31	11.34	11.31
30. Number of days on line 21 x *% x amount on line 13 366	30.			
31. Number of days on line 22 x *% x amount on line 13 366	31.			
32. Number of days on line 23 x *% x amount on line 13 366	32.			
33. Number of days on line 24 x *% x amount on line 13 365	33.			
34. Add lines 25 through 33 . . . . .	34.	40.05	27.36	13.73
35. To complete this line, refer to the instructions for line 35 . . . . .	35.			
36. Add the amounts on line 34 (or line 35, if applicable) for quarters 1 through 4. Enter total and transfer amount to Form NYC-4SEZ, line 9c, Form NYC-4S, Schedule A, line 11c, Form NYC-3L, Schedule A, line 17c, Form NYC-3A, Sch. A, line 19c, Form NYC-2, Schedule A, line 16c, Form NYC-2A, Schedule A, line 18c or Form NYC-2S, Sch. A, line 8c. (see instructions for line 35) . . . . .	36.			81.

\*For information regarding interest rates, call 311.

If calling from outside of the five NYC boroughs,  
please call 212-NEW-YORK (212-639-9675).You may also consult the Finance website at [nyc.gov/finance](http://nyc.gov/finance)

30922318

2023

NEW YORK CITY STATEMENTS

PAGE 1

CLIENT M3234

MOXY RESTAURANT ASSOCIATES INC.

46-4423234

3/15/24

10:21AM

STATEMENT 1  
FORM NYC-4S, SCHEDULE B, LINE 3A  
STATE AND LOCAL TAXES

STATE TAX.....	\$	1,209.
TOTAL	\$	<u>1,209.</u>

STATEMENT 2  
FORM NYC-4S, SCHEDULE D  
CERTAIN STOCKHOLDERS

NAME: DAVID MASSEY  
ZIP CODE: 10701  
S. S. N.: [REDACTED]  
TITLE:  
COMPENSATION: \$ 0.

NAME: WILLIAM THOMPSON  
ZIP CODE: 11377  
S. S. N.: [REDACTED]  
TITLE:  
COMPENSATION: \$ 0.

NAME: GAVIN WHISTON  
ZIP CODE: 11792  
S. S. N.: [REDACTED]  
TITLE: DIRECTOR  
COMPENSATION: \$ 53,050.

NAME: THOMAS MCCARTHY  
ZIP CODE: 11756  
S. S. N.: [REDACTED]  
TITLE:  
COMPENSATION: \$ 78,150.

NAME: KIERON SLATTERY  
ZIP CODE: 11228  
S. S. N.: [REDACTED]  
TITLE:  
COMPENSATION: \$ 82,050.

STATEMENT 3  
FORM NYC-4S, SCHEDULE E, LINE 3A  
CORPORATION HAS INTEREST IN REAL PROPERTY LOCATED AT:

138 WEST 25 ST  
BOROUGH: MANHATTAN